App. F. IX-4

193 0-31
Prio )

File No. 78-2

Serial Nos. 1-10

*Previous References*

Prio 39-27 (1-4)
35-08 (1-10)

*Later References*

Prio 78-28 (14)
" 78-28 & 14a, 15-
" 39-31 " 1-11.
" 58-32 " 4-7
" 62-32 " 1-8
" Pn 30-34 & 1-4
" 69-34 " 1-4

# General and Revenue Secretariat.

ial Nos. 10

**Part B for** October 1930.

SUBJECT.

Re: Re Audit Report on the accounts of the Bangalore Central.

No. G. 3892-4 dt. 9.10.30

To The D. G. of Prisons in Mysore.
" ~~Coimbatore~~ Bangalore.

Requests to Communicate Re extracts of remarks made by him to the Superintendent Central Jail

General and Revenue Secretariat | Pri File No. | of 1928

| Serial No. | |
|---|---|
| 1 | From the Comptroller, No 576 of 1.3.<br>Forwards for information under the Au Report on the accounts of the Bangalore Central Jail for the period from January to September 1928.<br>1) Draft forwarding the report to the D.G. of Prisons for remarks is submitted for approval.<br>18/3<br>2) Issue<br>19/3/29 |
| 2 | To The D.G. of Prisons<br>No 9118 S/7 dt 22-3-1<br>Forwarded for favour of remarks the audit report on the accounts the B.C. Jail. |
| 3. | From the Inspector General of Prisons in Mys No C. 495-28 dt 15-10-2<br>forwards the explanation offered by the Superintendent Central Jail to the several objections raised in the Audit Report.<br>Submitted. The Comptr has brought to the notice of Govt the following irregularities & heavy shortage in the Raw materials issued to the manufacturing depts & the extent of Rs 16 87.<br>(a). Finished products found missing during the Stock taking by the Superintendent are valued at Rs 170-11-10<br>(b). Raw materials found short during |

The previous file (Pri 39-27-4) on the subject is herewith submitted.

SW 20/3

Serial No.

Same offices during the stock taking both in stores as well as on the work shop and valued at Rs 265-15-10.

4) The Comptr wants that the above shortages amounting to Rs 2 16 8 should be either satisfactorily accounted for or Recovered from the officials at fault.

The Supdt of the Jail in his explanation to the above points out that certain points have not been noticed by the Auditors and that the lists prepared by them are based on perfunctory investigation. He comes to a conclusion that there are no shortages. This has to be verified by a further C.O. Reference to the Comptr.

5) 11) The Comptr brings to the notice of Govt the non observance of the Rules prescribed for the working of the manufacturing Depts of the Jail. The Inspector General of Prisons also in his Remarks on the explanation of the Supdt Central Jail observes that the non observance of the Rule is to be passed all the irregularities. But the Supdt Central Jail states that practical difficulties are experienced experienced by him in the observance of the Rule. Perhaps the D.G.P may be requested to examine the Rules Relating to the Manufacturing Depts and see whether any amendments to the Rule are necessary to avoid such irregularities noticed

Serial No.

in this audit Report.

The 3rd point which the Comptr brings to notice is that the Stores Dept is under manned. The D.G.P. will be asked to examine this question and requested to take steps for augmenting the staff of the Stores Dept.

The 4th point which the Comptr wants to take action is that some satisfactory arrangement should be made for the recovery of large outstandings from Tenancies. The D.G.P. may be called upon to expl. examine this question and submit a report in the matter.

The D.G.P. in his remarks on atten (D) should state the orders of Govt whether the Supdt is exempted from the operation of Rule 388 of the Jail manual. The Rule referred to does not contemplate any exemption to the Supdt and he was irregular on his part to have utilised the services of prisoners on private work.

The Supdt of Jail may also be directed to record the duties of clerks nos 1 and 2 referred under (N) from the officials responsible as observed by the D.G.P in his remarks.

D for orders.

1/11 The Comptr may be requested to offer further remarks on the

1/11 A cost clerk has since been appointed.

Put up 4/5

28/11

Please see pp: 10 & 11 of the Supdts' explanation. What is the "action taken" referred to? Have any orders of Govt issued in the matter? RD

... has been

The point is whether a simple imprisonment prisoner can be employed on extra mural labor & whether the Supdt: has not to pay for the services of the prisoner in question for 32 days. please refer to Rule 666 & 667 of the Manual. RD

App. F.·111—2J

General and Revenue Secretariat | File No. 76 of 1928

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Explanations of the Supdt + The remarks of the D.G. of Prisons.

MR
13.11.29

1) With ref: to the Supdt's note on R (on page 11 of his explanation), please see if a simple imprisonment prisoner can be put on menial work. I think he can. From the auditor's observations, it can be seen that a simple imprisonment prisoner who was employed in the Tailoring shed (perhaps on skilled labor), was removed for work for 32 days at the Supdt's quarters & thereafter returned to the Tailoring shed. It is not clear how he was employed dur that period, whether he earned any remission as well as wages, and whether the Supdt was entitled to such free labor.

AD
27/11.

see the marginal note. AD 14/11

But I can't refer the note next to

[illegible]

As under Rule 667(2) they cannot be compelled to do menial work nor compelled to perform any duties of a degrading character.

[illegible] 14/1

The files will have to be sent back to K.O. to Compln. AD

15) Draft enquiry Sent

[illegible] 29/11

16) Issue AD 29/11

Jo

Sel D.G. & Prisons

No 6893 dt 3.12.1929

Invite a reference to item re the skilled labour employed in the Supdt quarters & enquires if a simple imprisonment Prisoner was not employed on skilled labour for 32 days in the Supdt's quarters

[illegible]

Contn. Sheet

App. F. III—2]

General and Revenue Secretariat. Prisons File No. 78 of 192 6.

| Serial No. | |
|---|---|
| 5 | From the D.G. of Prisons Madras<br>No. 495-17 dt 11-12-29<br>States that the explanation of the Supdt that the Prisoner was not employed on Skilled labour while he worked at his quarters for 32 days is rather doubtful as it is not clear why a Prisoner capable of doing Skilled Labour was at all sent to his quarters, that if the Prisoner remained with Skilled there would have been profit Rs 8 to the Jail and that the Supdt of the Jail is not entitled to free labour.<br>The Audit Report which was sent for reference has not been returned by the Audit Dept.<br>9/12 |
| 6 | To The D.G. of Prisons<br>No. 7183 dt 12-12-29<br>Requests to return the Audit Report as the same has not been received back. |
| | From the D.G. of Prisons Madras<br>No. 495-37 dt 14-12-29<br>Returns the Audit Report with Ref para 12 Supra<br>Refers to D.G.P. states that the explanation of the Supdt is doubtful as it is not clear why a Prisoner |

NOTE—Contn. sheet.

3615

App. F. III—2]

General and Revenue Secretariat. From File No. 78 of 1928

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Capable of doing skilled work labour was at all fault to the quarters. Before we can take any action in the matter the D.G.P. may perhaps be requested to make the point clear by making a reference to the Supdt. and obtaining his explanation in the matter.

For orders

KP — 21.12.29 — The explanation of the Supdt. would be necessary why a prisoner who was doing Skilled labour in the Jailor's shed was drafted for work in the Supdt's quarters, and why he obtained free labour, though he was not be entitled to it. ~~and why he was not entitled to it.~~ ~~Dated 20.12.1929.~~

Contrary to G.O. No 1668-73/Pris dated 18th Dec 1906 — 38-5-15

A.

G.

Please see A. above

KP.

21.12.29. The papers may perhaps be forwarded to the Comptroller for favor of remarks in the light of the explanation of the Supdt. & the opinion of the I.G. thereon.

23/12

Genl: Secy)

Controller with compts.

3/1/30 RG

COMPTROLLER'S OFFICE
15
4 JAN 30
R.O. 329/30
BANGALORE

General and Revenue Secretariat. | File No. of 192

Serial No.

L.O.445 8/2c
2.4.30.

U.O.No.693/LAD dated 17-3-1930

Returned with compliments.

2. Further remarks have been noted against the several items in the audit report. I should like to bring to the notice of Government the following points:-

(1) Facilities afforded in verifying the repl

(2) The attitude of the Superintendent toward the auditors who were deputed for this work.

(3) The nature and tone of the replies to the objections.

3. As regards item No.1 the auditors experienced much difficulty in getting at the required refer ences. For every ordinary reference that had to referred to, they were required to send a formal Memo to the Chief Jailor who, after obtaining necessary orders thereon used to furnish the sa through the Stores Department. Important refer ences were refused to be furnished by the Super intendent and the intervention of the Inspector General of Prisons was more than once sought f to get for the auditors the required references Such difficulties in getting at the required Government records ~~was~~ were very peculiar to the Central Jail Office. Unless better facilities and co-operation are forthcoming, the work of the auditors will take more time and labour and may not be done satisfactorily even then..

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4. Regarding the attitude of the Superintendent to wards the auditors it has been stated that the Superintendent viewed the latter with suspicion dislike and gave them the requisite facilities in a most ~~grudging~~ grudging spirit.

5. The replies furnished by the Superintendent v verified with Registers and original records -- wherever such a reference was necessary. In many cases, the replies furnished are evasive and not to the point. The Superintendent instead of answering specifically the several objections raised in the audit report has remarked against some of them that the audit conducted was imperf and that the auditors failed to notice some othe points which they should have ~~deleted~~ detected etc. Criti. cising the work of the auditor is not an answer to the specific points raised by him and Govt Order No. Com. 7H 2212-8/Ga 163-20-8 dated 13th Oct 1921 explains the correct attitude which departmental officers should exhibit towards audit.

6. Some of the explanations for shortages given by him (of the money value of ~~1760~~ about Rs. 1600/-) are not acceptable as noted below:—

(1) When the issues of raw materials and the outturn of finished products are available for each separate indent and shortages have been pointed out in individual cases, he adds other

Serial No.

cases where there are no shortages to those w
to arrive at ~~longer~~ larger figures and show ~~sanctio~~ small
percentages of loss in the aggregate. This d
not however explain away the shortages notice
in particular cases as each such shortage is
independent transaction requiring to be expla
separately.

(2) In some cases, the Superintendent has expl
away the shortage by saying that the raw mate
issued from the one ~~which is shown as really~~
was different ~~from the one~~ taken by the Audit
and admitted a higher percentage of wastage t
the original indent (the initial record) ~~clearl~~ clear
shows the nature of the article actually issu
and this has been correctly taken by the aud
He does not say that he ~~depents~~ departs from the orig
ident and why he does so.

(3) For example 15 lbs of twisted silk issued
on indent No. 37 of 1927 was treated as waste silk a
a wastage of 50% was deducted from the latter
since no wastage was allowable on twisted si
while the original ihdents shows twisted sil
issued. This item causes a shortage of about

(4) He has omitted to take into account
the raw materials transferred from one ~~ident~~ indent
another in calculating the finished products

Serial No.

for comparing the outturn with the raw materials issued therefor.

(5) He has also stated that some transfers of raw materials have been effected from one-indent to another but the entries made therefor are subsequent to the audit and these subsequent transfers are not verifiable from the records since proper counter-references are not noted in support of su transfers. These entries are not also attested b the Superintendent. The object of making such su quent entries is to explain away the shortages re cd during audit. Out of 88¾ lbs of raw cotton wh available for being transferred to other indents, 168-12 lbs are stated to have been transferred (v explanation furnished on the carpet shed statemen How this is possible is not clear.

(6) Out of 188 lbs of leather issued on indent No.3 of 1928 to the Tailor shed, 116-12 oz are account for by the outturn. About 19¼ lbs are stated to h been transferred to other indents but the entries made in respect of them are subsequent to audit a some of them are not verifiable from the records. The balance of about 50 lbs remaining is proposed to be treated as wastage. During this period a number of Jail officers have got their footwear repaired or manufactured in the Jail paying only labour charges. The materials required for such

Serial No.

or manufacture are stated to have been supplied by the parties themselves. The receipt of such materials is not verifiable from the Gate Registe It is also improbable that leather, nails, thread and other articles required for the purpose would have been supplied by them on each occasion in th quantities required. This one item of shortage co a value of about Rs 40/-.

7. Such of the shortages that could not be expla by the above methods are stated as available in S But these articles are not found in the stock ver cation sheets at the end of December 1928.

8. During audit each item of shortages was considered as a separate unit and treated by itself. The reasons quoted by the Superintendent that the auditors have not taken into account the outturn received in excess of the raw materials issued an the transfer of materials from one indent to anot is not correct, since these factors were also take into account when the statements of shortages wer prepared by the Superintendent ~~have been~~ was rechecke Each item in the Statement prepared the observation made ~~are~~ noted against ~~them~~ it

S. Thamang
Comptroller
21/3/30
26/3/30

General and Revenue Secretariat Prems

File No. 78 of 1928

6060

App. F. III—2

Serial No.

From the Comptr
No. L.A.D.-691 d. 28.3.30
forwards in continuation the Special and Report on the Accounts of the Jail for the period from Jan. 24 to June 29.

Subd. It is seen both from the unofficial note of the Comptr and the latest Special audit Report (P.A.R.) that the Superintendent Jail has not afforded the necessary facilities to the auditor for conducting their audit.

If approved the whole file will now be referred unofficially to the D.G. of Prisons for favour of a complete report on the seven points referred to by the Comptr in his a.o. note and the Special Audit Report.

For order,

12/4

Chief Secy)

Confdl. 495-41
19/4/30.

19/4/30

D. No 158/S.
17-4-1930

Forwarded with Compliments to the I. G. of Prisons, for favr of remarks.

By order
A. Dsouza
for Chief Secy

17. 4. 1930.

General and Revenue Secretariat

File No. C. 455-424 of 192 2-6-1930.

Serial No.

The first audit discloses that shortages in finished products and in raw materials issued for the manufacturing Department to the aggregate value of Rs. 2068 have to be made good. In the light of the explanations offered by the Superintendent it is extreemly difficult to determine the shortages a to fix liabilities. In case the value has to be recovered from the officers or subordinates concern it seems to be necessary that an officer of the status of an Asst. Comptroller should re-examine th accounts with the special object of fixing the pers liabilities of the officers concerned in the defici The amounts can there-after be recovered from them.

This can may be approved. A

As to the results of the "special" ~~disk~~ audit there is no such difficulty as the amounts recovera from the several Jail officers as well as the absconding ex-clerk Venkata Rao have been specified Recoveries may be effected accordingly.

May be approved. B

Coming to the remedies suggested by the Compt to prevent shortages and waste, I may remark as foll

A correct account for timber sawn and used, can be maintained if the cut pieces are receipted back in the Store-accounts in terms of cubical contents or running feet and the issues also are from time to time posted accordingly. The failure of the Superintendent to follow the orders passed by Government on 9-3-28 is reprehensible.

The rules prescribed in Art. 842-850 of the Jail Manual to regulate the receipts into and suppl from the stores should be strictly observed. The Superintendent urges that there is practical diffi- culty because the maistries are "not competent to maintain the tri-foil indents". If they cannot do so they must make room for men who can. The perso scrutiny enjoined by the rules on the Store-keeper the Jailor and lastly on the Superintendent himsel is not exercised. Now this is a matter in which n amount of amendment of, or addition to, existing rul

The remarks may be communicated to Supt. C

Serial No.

rules can supply the defect. The Superintendent appears to allow himself to be appalled at the need for so much attention to detail every day in connectio with the management of the Stores. There must be more earnestness to get things on hand and to systa matise the daily procedure so as to conform with th rules. If any portion of the rules is difficult to work, the Superintendent should have it modified. He can have no excuse for ignoring them altogether. This remark applies also to the similar laxity in procedure which redered it possible for a defalcati to be committed.

The Comptroller is of opinion that the Stores Department is undermanned and that this in a way accounts for the incompleteness of the Stores Accou I may note that a clerk has recently been added to the Stores establishment of the Jail.

D

Recoveries due from pensioned officers amount to as much as Rs. 1000/-. The Comptroller's suggest: to recover the amounts from the pension of these officers deserves consideration. In one instance I addressed several letters to one retired Officer requesting early payment of the amount outstanding against him for a long time, and not one of the lett evoked any response.

E

It is a regrettable circumstance that the Superintendent did exhibit a certain amount of obstructiviness towards the progress of the audit. On one or two occassions I had to intervene and issu orders for certain records being made available for the auditor. This was not the correct attitude for the Superintendent to assume -particularly as it was in the interests of the Institution of which he held charge to take stock of and appraise himself of every defect likely to hamper efficiency.

The Superintendent was not in order in havin drafted a prisoner, who was on skilled labour in the Tailors shed, for work in his quarters. The servic of the prisoner may be assessed at 4 annas a day and

eneral and Revenue Secretariat

File No.

this may be done.

and the amount ordered to be recovered from the Superintendent.

S. Subba Rao

Inspector-General of Prisons.

31/5/30

Action may be taken as suggested above the proposals made by the D.G.P. Prisons.

A copy of the special Audit Report may be furnished to the Supt (if this has not been done already) and he may be asked

1) to recover the amounts due ~~to Govt~~ from himself and the officials (vide B of the D.G.P.'s unofficial note)

2) to adopt the "remedial measures" suggested in section 9 of the report.

3) to examine thoroughly the list of outstandings and report which of them are real and realisable.

4) to send the D.G. monthly ~~D.O.~~ statements under the half yearly statement prescribed in Rule 86 showing the progress of collection of all the dues, including the amounts now ordered to be recovered from the Jail officers & officials.

5) to submit his own explanation and that of the Chief Jailor for the several defects noticed in the Special Report, particularly as regards a) recklessness in giving credits b) laxity in recovering dues ~~and~~ (c) failure to collect the amounts due which recently

Serial No.

are granted are brought to account and (d) complete loss of control over gate passes. With regard to transactions relating to the period when Mr C. Maclin was Supt of the jail, the latter's remarks may be obtained by Mr D.G.P. and forwarded to Govt along with Mr explin of Mr Sadasivaratha Rau the Chief Jailer.

DEWAN'S OFFICE
10. JUL. 1930

247/8/7

Mew
8/7

Dear Mauley

I generally agree Please also some remarks I have made in the 2 audit reports

Yrs
9.7.30

Mew
10/7

Dear au)

Mew
11.7.30

Dr of L

Mew
12/7

Send draft asking the D.G.P. to forward a copy of the S.P.C. Report to the Superintendent and asking him to obtain his explanation. As regards the general draft on the

WD 01634—GPB—30,000—29-4-29

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Serial No.

General Suggestions of Govt of ... may perhaps be put up after the receipt of the explanation of the Secretariat Officers called for. The draft reviews may be put up after issue of the letter to D.G.

18/7 18/7 For Consideration.

24/7

Chief Secy)

Vide particulars called in a separate sheet.

18/7.

CHIEF SECRETARY,
24 JULY 1930

The draft makes no reference to the orders passed on the margin of the D.G.'s unofficial note. A draft cover covering all the points may be put up

28/7

Revised Draft Called. After perusal by the Asst Secy typed draft with the put up

12/8 Please see Chief Secy's order. A draft G.O. is meant covering all the points.

15/8

This should be put in three days. A file has already been delayed with me for more than 10 days

6/9

Noto—Contn. Sheet

Draft Re Called

22/8 Please put up a typed draft as revised. A separate draft letter may be put also be put up with ref: to (c) of the U.O. note of the D.G.P.

WD 02328—GPB—10,000—22-4-30

File No 78 of 1928 | General and Revenue Secretariat

Serial No.

DEWAN'S OFFICE
1539
27. SEP. 1930

CHIEF SECRETARY
13 SEP. 1930

OFFICE OF THE SECOND MEMBER OF COUNCIL
17 SEP. 1930
No. 2254

Typed Draft for as letter amended.
For Consideration.
12/9
Chief Secy)

17/9/1930
Second Member
Dewan ✓

26-9-30

26-9-30
Issue
26/9

Ger 9.9.8 Persons 9
Ger Comptroller to Govt
No 9.3890-1 dt 9.10.30
Passes orders on the
irregularities noticed in the audit
parts on the accounts of the B.C. Jail

Ger 9.9.8 Persons 10
No 9.3892 dt 9.10.30
Requests to communicate the
result & remarks made by you to the
Supdt. B.C. Jail.

18/10

Note–Contn. Sheet

OFFICE OF THE COMPTROLLER TO THE GOVERNM
OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. 516/LAD one (14) *Bangalore, dated* 1st March

From

**S. SHAMANNA, Esq., B.A.,**
*Comptroller to the Government of*
*His Highness the Maharaja of Mysore,*
*BANGALORE.*

To

P. Mahadevayya Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Law Department, B a n g a l o r e.

Sir,

I have the honour, to forward herewith the Audit Report on the accounts of the Bangalore Central Jail for the period from January 1927 to September 1928 for information and orders of Government.

2. The main irregularities noticed during the audit are:—

(1) The heavy shortages in the raw materials issued for the Manufacturing Department to the extent of Rs 1,631/- (Vide para 9 of the report)

(2) Finished products found missing during the stock-taking by the Superintendent on 31-12-26 and valued at Rs 170-11-10. Vide para 8(H)

(3) Raw materials found short by the same officer during h stock-taking both in stores as well as in the work-sheds (Raw Materials in the process of manufacture) and valued at Rs 265-1 (Para 8(I)).

The total shortages to be satisfactorily accounted for c arranged to be recovered thus works up to Rs 2,068/-. In arriv at these shortages due allowance was made for the probable wastage that may be occur during the process of manufacture. Vide Para 9

3. The main causes that have contributed for the above shortages are:—

(a) Non-observance of the rules prescribed for the working

of Manufacturing Department in paras 842 to 850 of the Jail Manual.

(b) Want of sufficient internal check as explained in para B

(c) Defects in the issue and accounting of the raw materials vested in one person, Vide para B(5)

(d) Absence of initial accounts in the early stages of Manufacture or in the work sheds. Vide para 7

In this connection, mention may be made of the fact that the Stores Department is undermanned and all the transactions to be recorded daily in the several initial records and the stock Ledgers and Returns have necessarily to pass through one hand viz., the Store-keeper. This, in a way accounts for the incompleteness in the maintenance of Store Accounts. vide U.O. No 1033 F.A.B 27/26.

4. At the end of June 1927 a sum of about Rs 8,811/- was shown as outstanding balance to be recovered from officers and others on account of the purchases made by them. There is provision in the Jail Manual to effect recoveries through Comptroller in the case of officers in service from their salarie But in the case of pensioners such a recovery cannot be effected under Govt. Order No.8206-60/Pris.40-25-2 of 7th April 1926. The total amount due from pensioned officers is about Rs 1,000/- It is for orders of Government whether the above wholesome rule may not be extended in the case of pensioners who do not regularly pay their dues or whether some other satisfactory arrangement is not necessary to prevent such large outstandings.

5. The report discloses that the rules relating to stores Manufactures and Sales are not strictly observed and that these matters are not in a satisfactory condition.

I have the honor to be,
Sir,
Your most obedient servant,

S. Ramanna
Comptroller.

8.2.29.

Remarks of the Inspector-General of Prisons on the Audit Note of the Bangalore Central Jail, for the period from January 1927 to Sep: 1928.

-@-@-@-@-@-

| Audit objection No. | Remarks of the Inspector-General of Prisons. |
|---|---|
| | The Superintendent states that no separate accoun is maintained for sawn Timber. This is very irregul on account of this, has to be maintained hereafter. |
| | The Superintendent says that some practical difficulties come in the way of carrying out the prescribed rules. One of the important duties of th Superintendent is to see that the rules of the Jail Manual is strictly carried out. If there are any practical difficulties he should represent and get the rules amended then and there. |
| | The non-observance of these rules is the cause of all these irregularities. |
| | If articles brought in and out of the Jail are no noted in the Gate Register, the purpose for which a gate keeper with a register is employed at the Jai Gate is frustrated and there will be considerable lo to Government by not attending to this important wor |
| | Article 849 Mysore Jail Manual has to be carried out in case of each article manufactured in the Jai |
| | Though rules 375 has to be carried out such long delays of more than a year should be avoided or a note should be made in the order for keeping the ord in abeyance. |
| | If trifoil indents are correctly maintained there seems to be no necessity for the introduction of any other Register not prescribed in the Jail Manual. T Superintendent should see that the trifoil indents are cor ectly maintained. |
| | The shortage in the Raw Material issued to the different manufactures is solely due to lack of |

of supervision on the part of the Jail officers and want of thorough search at the Jail gate when articles are clandestinely taken out of the Jail.

The Superintendent will see that every Jail Officer does his duty properly so that such irregularities may not occur in future.

. The Superintendent will report the result of action taken by him to make sure that articles amounting to Rs.170-11-10 and Rs. 265-15-10 are not missing.

Raw materials purchased should be brought into the Stock Register in addition to the receipt book and trifoil indents and clerical mistakes should be avoided as far as possible.

. It is matter to be definitely decided whether plank of sizes sawn from the same log and of same quality differ in their price.

The value of items Nos. 1-2 which are not yet traced may be recovered from the Officials responsible.

The rates once fixed according to the rules of the Jail Manual should not be altered even by the Officer who fixes them without the previous sanction of the higher authorities.

The Superintendent should endeavour to recover all the outstanding dues.

Rule 863 (4) of the Mysore Jail Manual is to be strictly carried out by the Superintendent.

It is matter for orders of Government whether the Superintendent is exempted from the operation of Rule 380 (389) (5) of the Jail Manual.

The kind of irregularity should be avoided in futu

No article should go out of the Jail gate before th value of the same is fixed.

PART II.

The Inspector-General or the Superintendent can reje any tender without assigning any reason. The tender of Mr. Yellappa has been accepted by the previous I.G. on

on very good reasons.

S. Subba Rao

Inspector-General of Prisons.

Appendix F G –1

SUBJECT..... .....

..... .....

..... .....

Section Pris

File No. 78/28

Serial No. 2

*Diary No. of letter replied to*.....6852.....

No. G/1857/Cy/Copy of Audit Report

General and Revenue Secretariat

( )

*the* *192*

To

The Inspector General of Prisons

Date of issue.....22/3/28.....

Signed by .....Mr. A.C.A.....

Sir,

I am directed to forward herewith for favour of remarks, the Audit Report on the accounts of the Bandaleve Central Jail for the period from January 1927 to Sept'r 1928 received from the Comptroller Dhanvela

19/3/28

for Chief Secretary

18/3

List of enclosures.....

Copied by.....

Examined by.....

*over*

495-28
Encl. one file (76 sheets)

OFFICE OF THE INSPECTOR-GENERAL OF PRISONS
IN MYSORE,

*Dated Bangalore,* 15th October

From

Dr. S. SUBBA RAO, B.A., M.B.C.M., L.R.C.P. (London) M.R.C.S., (Eng.) & ~~D.P.H~~
INSPECTOR-GENERAL OF PRISONS
IN MYSORE, Banga

To

The offg. Chief Secretary to the
Government of H.H. the Maharaja of
Mysore, Bangalore.

Pris 78-2

Sir,

With reference to your letter No. G.11857/Pris. 78-28-2 dated 22nd March 1929, I have the honour to forward herewith, explanation offered by the [redacted] Superintendent to several objections referred to in the Audit report on the accounts of the Bangalore Central Jail, for the period from January 1927 to September 1928, together with my remarks thereon.

I have the honour to be,

Sir,

Your most obedient servant,

S. Subba Rao.

Inspector-General of Prisons.

Appendix F G—1

SUBJECT.....

.....

.....

*Diary No. of letter replied to*.....

General and Revenue Secretariat

( )

*the* *192*

Date of issue 3.12.29

Signed by Mr. N.D. Rao.

To

~~The~~ Director Jails

Madras or Bijapur

Sir,

With reference to your letter No. ~~xxx~~ C. 4795-25 dated the 15th October 1929 Re the Audit Rep on the accounts of the Bangalore Central Jail for the period from 27th Feby 1928 I am directed to invite a reference to clause (2) of the Auditors Report Re the skilled labour employed for work on the Sagar to Jamboti and to observe as follows:-

over

— is observed by the Director
a Penitentiary imprisonment
oner. He was employed
the Laboring Class (perhaps
Skilled labour). Was Reported
work for 32 days at
Post quarters and thereafter
turned to the Laboring Class
as stated by the Superintendent
was not employed on
(Skilled) labour for 32 days
his
the Report quarters how he
was employed during that
period. Whether he earned any
remission as well as Wages and
if so the the Report was entitled
Each free labour.
The first Report is sent
herewith for Reference and

J. Lane Esq

Hon. Chief Secretary
Ottawa
25/11

GENERAL MISCELLANEOUS BRANCH
L-3662
1 DEC. 19

OFFICE OF THE INSPECTOR-GENERAL OF PRISONS
IN MYSORE,

Dated Bangalore, 6th December 192 9

Pris 78-28-5

FROM

Dr. S. SUBBA RAO, B.A., M.B.C.M., L.R.C.P. (London) M.R.C.S., (Eng.) & D.P.H.
INSPECTOR-GENERAL OF PRISONS
IN MYSORE, ~~BANGALORE~~ Bangalore.

To

The Offg. Chief Secretary to the Government
of H.H. the Maharaja of Mysore,
Bangalore.

SIR,

With reference to your letter No. 6893/Pris. 78-28-4 dated the 3rd instant re:. the Audit report on the accounts of the Bangalo Central Jail, I have the honour to state that the explanation of the Superintendent to the effect that the prisoner was not employed on skilled labour while he worked at his quarters for 32 days is rather doubtful as it is not clear why a prisoner capable of doing skilled labour was at all sent to his quarters. If the prisoner had remaine in the Tailoring Shed as he was before there would have been a profi of Rs. 8/- to the Jail for 32 days at the rate of 4 annas a day.

As regards remission and wages the Superintendent states that prisoner was allowed all the privileges of a convict sentenced to rigorous imprisonment as he volunteered to do work. The Superintende is not entitled to such free labour as per Government order No.J.372 Pris. 82-06-2 dated 12th June 1907.

I have the honour to be,

Sir,

Your most obedient servant,

S. Subba Rao

Inspector-General of Prison

Letter No. SPC. 6073, dated 9th December 1927, from the Secretary, Stores Purchase Committee, Bangalore, to the Superintendent, Central Jail, Bangalore.

---

Local Indent No. 466.
Supply of wool to the Central Jail during 1927.

With reference to your letter No. 197/F.17 dated 7th January 1927 stating that you have accepted from Mr. K. Ramanujam Mudaliar 10 maunds and 20 pounds of wool which was not according to the approved sample at Rs. 12/- per maund as against Rs. 14/- accepted by the Stores Purchase Committee, I am directed to state that the Committee approve of the action taken by you under the circumstances explained in the letter.

---

" C O P Y "

SUPERINTENDENT,
B.C. JAIL.
25/9/25

Appendix F G—1

SUBJECT.....

.....

.....

Section Jails

File No. 78-28

Serial No. 6

No. 97183 L.R.

*Diary No. of letter replied to*.....

General and Revenue Secretariat

( )

*the* *192*

Date of issue 12.12.29

Signed by Mr. N.D. Rao

To

The Inspector General of Prisons

in Rangoon

Sir,

With reference to the correspondence ending with your letter No C 495-27 dated the 6th Dec 1929 regarding the Audit Report of the Bassein C I am directed to request you to return the Audit Report as the same has not been received back with your letter under reference.

I have &c

for General Secretary

List of enclosures.....

Copied by.....

Examined by.....

— over 9/12

OFFICE OF THE INSPECTOR-GENERAL OF PRISONS

GENERAL MISCELLANEOUS BRANCH
16 DEC 1929

Dated Bangalore, 14th December 1929

Dr. S. SUBBA RAO, B.A., M.B.C.M., L.R.C.P. (London) M.R.C.S., (Eng.) & D.I
INSPECTOR-GENERAL OF PRISONS
IN MYSORE, BANGALORE Bai

The General Secretary to the Govern

the Maharaja of Mysore,

Bangalore.

With reference to your letter No. G. 7183/Pris. 78-28-6 dated th December 1929, I have the honour to return herewith, the Audi port of the Bangalore Central Jail received with your letter No 93/Pris. 78-28-4 dated 3rd December 1929.

I have the honour to be,

Sir,

Your most obedient servant,

S. Subba Rao

Inspector-General of Prisons.

# AUDIT REPORT ON THE ACCOUNTS OF THE BANGALORE CENTRAL JAIL.

Name of auditors. Mr. D.N. Krishna Moorthy.
" T. Suryanarayana Rao.

Superintendents in charge. Mr. C. Machia (1-1-1927 to 14-6-
& K. Siddaramappa. 21-6-1928.

Date of commencement. - 1-10-1928.

Date of completion. - 30- 1-1929.

The last audit ended on 4-5-1927 and was for the period from January 1925 to December 1926 and the present audit is from January 1927 to September 2

Action taken on the last audit note. -

(1) Regular accounts for the sawn timber ha not been maintained and the utilization of the Jail receipts for Jail expenditure in contravention to cle 1 of M.A.C. Vol. I is still seen during the mo of March, April & May 1927 and January 1929. The orders passed by Government in their order No.10272-3 P.39-27-4 dated 9th March 1928 are not given effect t

(2) The acknowledgment of the Munsiff, Tumkur for having sent to him a R.T.R. for Rs.53-4-0 on 11-2-1922 is still awaited.

Result of current audit. -

The audit for the current period has been deal with in three parts. Part I deals with the accounts of the Manufacturing Department and Part II with Jail Works and Part III General Department in the order of importance.

The cash balance of both the departments was counted on 1-10-28 and found to agree with the book balance of Rs.436-8-9.

Part I. Manufacturing Department. -

A.1 The Superintendent in his rounds of inspection

inspection noticed certain shortages in the raw materials issued to the Gunny Shed for Manufacturing cotton cord, net bags, etc., and reported the fact to this office in his letter No.357 dated 18-9-1928.

2 Accordingly the audit of the Manufacturing accounts was taken up first and conducted in detail with particular reference to the raw materials issued to the manufacturing sheds and the finished products returned therefrom.

B(3) Defects in the working of the Manufacturing Dept.

To begin with, it may be stated that the prescribed rules in the Jail Manual are not observed and this has been the practice all along. Before dealing with the results of audit it seems necessary to point out how far the rules prescribed in the Jail Manual for the working of this department has been adhered to in actual working. Articles 842 to 850 prescribe,

(1) That raw materials in excess of the immediate needs should not be issued.

(2) That the raw materials should be issued by the Store keeper only on indents signed by the work instructor in charge of the work-shop and countersigned by the Jailor.

(3) That only such of the articles as are good in quality and correct in quantity should be received in Stores after they are personally examined by the Jailor. This is not adhered to in all the cases.

(4) That all the manufactured articles completed each day should be examined by the Jailor before they are delivered to the Store-keeper.

(5) That the Superintendent should at least once in a week check all indents and their counterfoils and satisfy himself as regards the correctness the raw materials issued, sufficiency of the finished

finished products obtained therefrom, etc., and initial the books in token of his check.

4 The above rules afford all reasonable safe guards for any irregularity being crept in, but in actual practice, vide preliminary audit note drawn up and forwarded to the Inspector General of Prisons in this office No.4745/L.A.D. dated 16-1-1929 that most of the above rules are not observed. ~~Xxxx~~

5 The store keeper has been entrusted with

(1) Receipt of raw materials in stores

(2) Preparation of indents required for manufacturing the finished products,

(3) Issuing these materials for the work sheds

(4) Receipt of the finished products

(5) Fixing the selling price of the finished products, in some cases and effecting the sales there-of,

(6) Maintaining the personal accounts of the debtors

(7) Issuing Gate Passes and lastly to maintain account for all the stores and finished products either received in or going out of ~~s~~tores. Vesting in the hands of one individual all the above functions added to the absence of initial accounts in the work-sheds as stated in para infra and want of sufficient internal check by the superior officers have led to heavy shortages noticed in this report. Further the prisoners' punishment book shows that they were often times found with forbidden articles as well as with the net bags, etc., manufactured in the work-sheds. In the convict Register also it is seen that the subordinate officers of Jail are in the habit of having monetary transactions with the prisoners (vide remarks made against prisoner No.5043) contrary to principle laid down in rule 183 of the Jail Manual. The only instance notice in audit was explained by the Superintendent as having

having been permitted by him.

C Jail officers and private gentlemen get their orders executed supplying the required raw materials themselves. -

Article 189 of the Jail Manual prescribes that the Gate Keeper should maintain a record in which he has to note the name of every person and of every article with sufficient description that is let into or taken out of the Jail premises together with the hour and minute at which such event takes place. Almost all the articles that are brought into the Jail premises in respect of the above orders are not traceable in the Gate Pass Book. vide instances noted below:-

1. Indent No.540/25-7-28 stitching a canvas for the top of a perambulator for Mr. L.V. Seshadri Iyengar.

2. Painting one motor car for Mr. Siddaramappa. Further there is not also an approved estimate showing what articles were required, and what articles were supplied in respect of these indents. The Superintendent explained that this was the practice all along The absence of original entries in this initial record has to some extent prevented the audit from exercising effective check in respect of these materials.

D Approved orders are not forth coming in respect of many of the articles manufactured in the Jail Sheds.-

Article 849 of the Jail Manual purports that there should be an order for every article that is undertaken to be manufactured in form 58 which shall be produced for the Superintendent's initials whenever fresh entries are made therein, and also an extract of this should be hung up in each work-shed for the

the guidance or the work-Instructor. Instances are not wanting to show, vide below:-

Indents of 27 - 304, 311, 314, 315, 322, 327, 334, 344, 360, 367, 368, 385, 386, 387, 388, 396, & 39 that many of the articles manufactured in these work sheds are not supported by approved orders. The superintendent explained that the indents prepared in respect of these orders bore his initials on their counterfoils.

(E) Orders are not executed promptly ~~[illegible]~~ but are kept open indefenitely. -

In the same article quoted above, it is also stated that undue delay in the execution of orders should be noticed by the Superintendent and proper arrangements made to complete such orders as early as possible. A few instances in which the execution of an order has been delayed more than a year are noted below:-

| Order No. & date. | When executed. |
|---|---|
| 80 of 7-3-27. | 5-1-1929. |
| 100 of 22-3-27. | 18-12-1928. |
| 476 of 4-10-1927. | 1-10-1928. |

Why these orders were delayed and whether the materials issued in respect of such orders were forthcoming during the stock-taking have to be enquired into and the result reported.

(F) Regular accounts for the raw materials received from and finished products returned to stores, are not maintained by the work Instructors. -

The work instructors are sending now and then a rough account of the articles manufactured in each shed daily and this does not facilitate audit in verifying if all the raw materials received by them have been duly accounted for, either in the shape of

of finished products or unused raw materials returned to stores. The maintenance of such initial accounts is not prescribed in the jail manual. As it is very essential that some account has to be maintained by the persons handling the stores in the initial stage of manufacture so as to satisfy both the departmental and audit checks it is suggested that the work instructors may be ordered to keep an account of the raw materials they receive and the finished products they return, in the form enclosed, vide annexure A. The Superintendent was also consulted regarding the necessity for such initial accounts and he is also agreeable to try the same.

G. Shortages in the raw materials issued for manufacture. -

The above mentioned defects in the manufacturing department have resulted in the heavy shortages noticed in the raw materials issued for manufacture. The Superintendent in his letter No.325 dated 6-9-28 addressed to the Inspector General of Prisons has reported that one Puttasamiah, Maistry, Gunny shed has not sufficiently accounted for the cotton yarn and cord, issued for the Gunny Shed and the explanation of the said Maistry was also obtained admitting the shortage. The shortages noticed in the accounts of the other work-sheds are very heavy and similar investigation may lead to the detection of such irregularities. The shortages noticed in the accounts of the several worksheds together with the raw materials issued thereto are noted in the appendicies B to F enclosed herein. The approximate value of these shortages after making due allowances for wastage as ascertained from the Superintendent, (vide below) works upto Rs.1631/- as detailed below which deficit may either be satisfactorily explained or

or arranged to be made good. The outrun for the teak logs, etc., issued for ~~sawing in March~~ sawing in March 28, has not been noted and hence the actual shortage could not be ascertained (vide indents Nos. 148 to 151 of March 1928).

| | |
|---|---|
| B. Gunny Shed. | 275. |
| C. Weaving shed. | 720. |
| D. Tailor shed. | 150. |
| E. V | 166. |
| F. Carpet. | 320. |
| | 1631. |

Percentages allowed for ~~wastage~~ wastage

| | |
|---|---|
| Cotton carpet. | 10%. |
| Cotton fabrics | 4%. |
| Woolen ~~plain~~ plain carpet. | 30%. |
| Pile carpet from raw wool. | 70%. |
| do spun wool. | 50%. |
| Coir fibre carpet ~~fibric.~~ | 40 to 50%. |
| Twine rope, etc., | 25%. |
| ~~Tain~~ Coir twine for rugs. | 10%. |
| Driage. | 20%. |
| Carpentery. | 10 to 35%. |

H) Shortages in the stock taking of the finished products. -

At the close of December 1926, the closing stock of the finished products that remained in stores was counted by the Superintendent, Mr. C. Machia. A list of the articles that were found missing during his counting has been prepared and appended herein as enclosure (G). No steps seem to have been taken till now to recover the value of these missing articles. The ascertained value of such articles amounts to Rs. 170-11-10 which may kindly be arranged to be recovered from the parties responsible. In this

this connection, it may be stated that a list showing the counted balance on 31-12-26 of the articles sent to Arts and Crafts Depot for sale was called for on 8-11-1928 and the same has ~~xxx~~ not yet been furnished, ~~has~~ it is stated to have been since received, ~~the~~ shortages in respect of these articles if any may be worked out and reported.

(9) Shortages noticed in the raw materials stocked in stores and in the process of manufacture during the stock taking on 31-12-1926. -

A statement showing the shortages in respect of the above materials is prepared and enclosed herein as annexure (h) . The value of these articles is ascertained to be Rs.265-15-10 which may also be arranged to be recovered.

(7) Raw Materials purchased but not brought on the stock registers. -

A list of the materials purchased but not accounted for has been prepared and handed over to the Superintendent. These articles may either now be brought on the Raw materials ledgers and added on to closing balances or their values arranged to be recovered. (vide objection statement item No.40) In this connection it may be stated that in certain instances vide below, the quantities of raw materials taken to stock are less than what was actually purchased and paid for.

| Contractor's receipt No. | Quantity received. | Quantity taken to stock. | Difference. |
|---|---|---|---|
| 326 of 27. | Clipped black wood 1384 lbs. | 1348 lbs. | 36 lbs. |
| 105 of 27. | Rice flour 5 lbs. | 3 lbs. | 2 lbs. |

Such short accounting should be avoided and the quantities remaining unaccounted for in the marginally noted instances duly receipted in the raw materials ledger and

and the closing balances raised accordingly. vide objection statement item No.41.

(K) Raw materials issued without indents. -

A list of such articles was prepared and handed over to the Superintendent, vide objection item No.52. Article 842 of the Jail Manual states that all raw materials should be issued from stores only on indents signed by the work instructor and countersigned by the Jailor. The practice of issuing raw materials except on regularly approved indents is irregular and should be discontinued at once. A separate account of the wastages in raw materials that could subsequently be made use of may kindly be maintained as agreed to by the Superintendent. The Superintendent explained that the above ~~xxxx~~ irregularity has been in practice all along and the same will be ~~discontinued~~ discontinued.

(L) Excess issues shown in the raw materials ledger than those actually issued. -

There are many instances to show that more quantities than were actually issued are posted in the raw materials ledgers. Such excess postings may kindly be avoided and steps taken to verify if the quantities shown in the ledgers in excess of these shown in the indents were actually issued and properly accounted for by the work instructors. vide objection statement item No 53.

(M) Incorrect valuation. -

The value of raw materials is charged at different rates to different persons as noted below:-

Rose-wood.

| Indent No. | Name. | Rate charged. |
|---|---|---|
| 102 of 28. | Dr. Md. Usman. | Rs.4-8-0 per c.ft. |
| 505 | Mr. Siddaramappa. | 2-10-0. |
| 50. | " A.B. Madappa. | 6-0-0. |
| 515 of 27. | Mr. C. Machiah. | 4-0-0. |

Such variation in the rates charged is not regular and should be avoided. The Superintendent explained

explained that this is due to different sizes of the wood ~~received~~. But the different sizes of the same wood will not alter the cost price of the same material and the rates ~~changed~~ should be uniform and in accordance with the cost price worked out. Correct values of the articles may now be worked out and balance if any ~~due~~, arranged to be recovered. A separate list of the articles exibited for sale may be kept corrected upto date and hung up promptly in the store room.

(N) Clothes manufactured in the Tailoring shed not brought on the store ledgers. -

The ~~attached~~ clothes noted below are stated to have been returned to the stores, but the receipt of such articles are not traceable therein. ~~How these articles are not traceable therein.~~ How these articles were disposed of may either by explained or the value of the same arranged to be recovered from the parties responsible.

| Indent No. | Quantity issued. | Quantity returned. | Balance to be accounted for |
|---|---|---|---|
| 544 of 27. | 22 yds 1 drill coat for alteration. | nil. | 22 yds 1 drill coat. |
| 600 of 27. | 70 yds. 13 shirts @ 3 yds each. | | 31 yds. |
| 719. | 25¾ yds 4 bed sheets. | nil | 25¾ yds cloth 4 bed sheets. |
| 702. | 36 lbs cloth of 72 yds. | 27 lbs. | 9 lbs or 18 yds |
| 723. | 8¼ yds. | nil | 8¼ yds. |
| ~~802~~ ~~801~~ | 7½ yds. | " | 7½ yds. |
| 550 of 28. | 129 lbs. | 114¾ lbs. | 14¼ lbs. |

(O) Rates once fixed are altered. -

There are some instances in which the selling prices once fixed are subsequently altered ~~requires verification.~~ A few of them are noted below, showing the original rates as fixed and subsequent prices

pricesas altered.

Indent No.827 of 27 as originally worked out.

| | |
|---|---|
| Cost of materials. | 93-11-0. |
| Labour. | 119- 0-0. |
| | 212-11-0. |
| Supervision ~~Supplemented~~ charges @ 15%. | 31-14-6. |
| Rs. | 244- 9-6. |

as altered

| | |
|---|---|
| Cost of materials. | 93-11-0. |
| Labour. | 73-12-0. |
| | 167- 7-0. |
| Supervision charges @ 15%. ~~Charges.~~ | 21- 4-11. |
| Rs. | 188-11-11. |

Indent 828 A of 27 as originally worked out. -

| | |
|---|---|
| Value of materials. | Rs. 16-14-0. |
| Labour. | 22- 0-0. |
| | 38-14-0. |
| Supervision Charges. | 5-13-5 |
| Rs. | 44-11-5. |

as altered
~~After alteration~~. - Value of materials. Rs. 16-14-0.

| | |
|---|---|
| Labour. | 16-0-0. |
| | 32-14-0. |
| Supervision charges. | 4-15-0. |
| Rs. | 37-13-0. |

The difference in the value of these articles as originally fixed and subsequently altered may kindly be explained .

(P) Heavy outstandings. - The amounts due to the Manufacturing Department on 30-6-1928 both from private

to about Rs.8,211-14-8 as noted below.

| | |
|---|---|
| Private individuals. | Rs.6,289-13-7. |
| Government Departments. | 1,922- 1-1. |
| | Rs.8,211-14-8. |

The outstanding amount as they stood on 31-12-1928 have not yet been worked out. The list shows that some of the persons from whom these amounts are due are either remarked as dead or their whereabouts not known. Some of these arrears relate to the year 1924 and heavy amounts are shown as due from retired officers and officials. Credit sales are also noticed to have been allowed in the case of private persons and merchants, the recovery from whom becomes a troublesome process in case they prove defaulters vide below for instances.

Nanjundappa, Merchant,/
Tharagapet, Bangalore city. Rs.57-9-8.

Messrs. K.K. Rao & Sons,
Merchants, Cantonment. 46-0-0.

Para 863(4) of the Jail Manual lays down that the credit sales have to be recovered in 3 equal monthly instalments. This rule is not being enforced. Early action may therefore be taken to recover these long outstanding dues, lest some of them may prove irrecoverable.

(Q) Incompletness of the store ledgers. -

The account books maintained in the stores department have not been completely posted giving all information required therein. The money columns provided for noting the value of raw materials issued labour employed, etc., in the stock book of manufactured articles and "Rate" & "Value", etc., in the raw materials ledger have not been filled in. Counter references between the credit bills and personal ledgers, indents and raw materials ledgers, etc., have not been given and consequently much time

time had to be wasted in ~~reverting~~ through these registers for tracing out the entries. The registers and books may kindly be arranged to be kept ~~in books may kindly be arranged to be kept~~ in a complete and self contained manner to afford facilities for check by the departmental and audit officers.

(R) Skilled labour employed for work in Superintendent's quarters. -

Article 380 of the Mysore Jail Manual states that a small number of convict sweepers which shall in no case exceed five may be employed on scavenging and cleaning the jail premises under the written orders of the Superintendent. Prisoner No.7744 who was sentenced to simple imprisonment for a period of one year was detailed for work in the Tailoring shed (vide tailor shed maistry's book). This prisoner including two others are shown in the gate pass book as having been sent to the Superintendent's quarters for work for about 32 days during the months of August to November 1928. As per rules 667 (1) & (2) of the M.J.M. this prisoner should remain in the jail premises during the day and should not be compelled to do menial work. After his return from the Superintendent's quarters after the work was over as stated in the gate pass book he has again been detailed for work in the tailoring shed. If the prisoner had been employed on skilled work during the above period the amount due ~~xxx~~ to Government at annas 4 a day may be arranged to be paid into the treasury as per Article 380(5) of the M.J.M.

(S) Articles sent on inspection. -

Articles taken for inspection are not returned early. In some cases the delay noticed ranges over a year and a half. How the stock ledgers tallied with

with the stock taking when these articles were not in store may kindly be explained. A statement showing when such articles were taken, by whom taken and when the cost thereof was debited to the parties is prepared and annexed as enclosure(i).

(T) Delivery of the articles to the purchasers before they are valued. -

Instances in which the articles are delivered to the purchasers before the valuation is complete are not few as can be seen from the gate passes issued without noting the values therefor. Some of the articles that were delivered one or two years ago but still remain without being valued and their values being debited to the purchasers account are noted below:-

| L.F. | Date. | Name of work turned out. |
|---|---|---|
| 1301. | 4-2-27. | 3 kaki laced kullas made for Mr. R. Mallikarjunappa. |
| 1193. | 19-2-27. | 4 rose and yellow wood picture frames @ 0-6-0 to Putteerappa. |
| 1402. | 17-6-27. | 1 R.W. Mandasanam for Ramaswami Rao. |
| 1481. | 21-9-27. | 4 fibric pile rugs to Mr. H. Lubneu. |
| | 29-9-27. | 1 do |
| 1484. | 9-1-28. | Bamboo chicks to Mr. S. Krishna Murthy |
| 1594. | 13-7-28. | 6 frocks stitched for Mr. A.M. Doresami pillai. Rs.1/-. |

Such delays in valuation may kindly be discontinued in future. In the above instances correct valuation may now to made and the amounts due from the purchasers arranged to be recovered.

(U) Miscellaneous. -

(I) The cost of 3¾ yds. of cloth found missing during the stock taking on 30-12-26 amounting to Rs.2-7-0 was ordered to be recovered from Mr. B. Nagesha Rao, Hd.Clerk. - This recovery has not yet been effected and it may be done so now. It was

was explained by the Superintendent that the shortag was due to shrinkage and the government have waived the recovery. The sanction of Government was not produced and the same may be intimated.

2. Approved orders are either cancelled or the quantities noted therein are corrected by the store-keeper. These corrections or cancellations do not bear the initials of the Superintendent, vide order Nos. 7,8,9,22,19 & 15, etc., Works carried out without the Superintendent's orders therefor are too man In some cases, indents pertaining to the manufacture of such articles do not bear the Superintendent's initials at any of the stages of their manufacture ~~of such articles do not bear the Supt~~ vide indt. Nos 30, 31, 3A & 3B, etc.

3. The advance register maintained is incomplete A list of the advances received is annexed as enclosure(3) The dates and credit bills in which these advances were adjusted may be noted against each of the entry, giving reference to the gate passes.

4. Advice Nos. giving reference to the departmental adjustments effected through the Comptroller may kindly be noted in the departmental sales book to facilitate future audit.

5. Counterfoils of indents may be arranged to be machine numbered since some of them are removed and pasted to another counterfoils. Why the counter foils from the original ones were removed and how they were disposed of may be intimated, vide indt. Nos. 147,281,123,256.

6. Some of the orders received so far back as March 1927 and April 27 ~~vide below~~ and remaining still incomplete are noted below.

Order No. 79 of March 27.
" 128 " April 27.
238 of 27.
367 of 27.

A list of incomplete orders was called for in the beginning of the audit but the same has not yet been furnished. It may be arranged to be prepared now and a certificate to the effect that the articles issued therefor have been duly accounted for in the work-sheds may be furnished.

7. The credit bills in very many cases do not bear the signature of the purchasers. This may kindly be obtained invariably in future.

Some instances in which the articles have been sold without passing through the store accounts were noticed and the same were shown to the Superintendent. This procedure is opposed to Article 845 of the M.J.H and may be discontinued in future.

Part II Jail Works

1 ~~Jail Works.~~ - Estimates amounting to more than Rs.2,500/- are sanctioned by the Inspector General of Prisons. The measurements taken in respect of these major works are not correctly recorded as required by rules, e.g., for paving the floor with cudapah slabs the length and breadth of the area paved are not noted but only the dimensions of the ~~stores~~ Stones used are recorded in the measurement book. These works are supervised by a maistry who does not know how to take and record the measurements ~~as~~ in accordance with the rules. The whole materials purchased are issued to the Maistry. The Superintendent explained that quantities in excess of the immediate needs are not purchased.

2. When tenders were called for for the building materials to be supplied during the year 1927-28, three contractors. viz.. Messrs. Veerappa, Vellappa

Yellappa and Ramanujamudaliar submitted their tende
The peculiarity noticed in the tenders of ~~Messrs.~~
Yellappa was that for the articles consumed inlarge
quantities higher rates were quoted but in respect
of other articles that were consumed either in very
small quantities or not at all lower rates were quc
The amount tendered by Mr. Yellappa was one the whc
Rs.200/- more than that of Ramanuja Mudaliar.

Still the tender of Mr. Yellappa was accepte
The reasons assigned for rejecting the lowest tende
were not made available. Reference is invited in
this connection to para 6(1) of the Jail Manual sir
the total cost of materials purchased exceeds Rs.50(
If the articles purchased from Mr. Yellappa during
the year 1927-28 had been purchased from Mr. Rama-
nuja Mudaliar the Jail Dept. would have effected a
savings of Rs.450 as worked out in the statement (k)
closed herein.

Part III General Department. -

(1) Certain differences were noticed between the
total number of prisoners locked up as per lock up re-
gister and the number of prisoners shown in labour
distribution register. The number of prisoners
locked on the previous evening must exactly tally
with the number unlocked in the next morning and se
on work. Again there was the same difference be-
tween the total number shown in the labour register
i.e., the number of prisoners unlocked and set on
work and the number of prisoners for which diet was
issued as per diet roll. These differences were ex-
plained as having been due to the incorrect prepara-
tion of the labour register by the Chief Warder.

Again there were also differences between th
number of prisoners employed in the different work-

work-sheds as shown in the maistries book and the figures shown in the Labour Register as detailed for work in the work-sheds (vide tailors shed maistries book, etc.,). The same explanation was offered in respect of this also. Such differences may be avoided in future.

2. The diet applications received from the private individuals may kindly be arranged to be preserved in future to facilitate the check of home diets received in the Jail premises.

3. The garden sales outstanding book shows that a sum of Rs.64-14-6 is pending recovery. The sales are noticed to relate to April and May 1927. Early arrangements may be made to recover these dues and credit them to the treasury.

4. Civil batta cash book for the period from 17-8-27 to 31-10-27 was not produced for audit though asked for. vide objection statement item No.22(2).

5. The totals of daily payments have not been struck and the balances worked in the civil batta cash book from 1-11-27 to 1-4-28 which may kindly be arranged for.

6. Against a security deposit of Rs.250/- to be taken from the Chief Jailor only Rs.193-15-10 have been recovered, vide S.B.13093. The balance may be arranged to be recovered early.

7. The acknowledgments from the treasury for having remitted the following amounts on the dates noted against each were not produced. They may kindly be made available at the next audit.

Date. 23-4-27. Cash 160-13-3. Cheque. 23-0-0.

" 30-4-27. " 192-2-2. " 196-4-0.

The advices of the realisations of the marginally noted cheque amounts were not made available. It may be ascertained in communication with the treasury if the above cheques were cashed and if so the advices in support of the same may be arranged to be produced at the next audit.

Rs 118-6-0 by cheque received from the Hon. Secy Kitury club on 13/6/27 mailed to Ty on 18/6/27
Rs 21-14-0 cheque for received from Gofala Chiah on 27/6/27 mailed to Treasury on 30/6/27.

The minor irregularities that were noticed during audit were ~~not~~ got rectified during audit.

A. Thalagiriya
8.9.27
Assistant Comptroller.

| | | | | | |
|---|---|---|---|---|---|
| 562 | 27 | Mr. S. Sivappa | 10 | - | - | Advance for chitrasana. 24-9-28 & 24-1-28. cost f on 24-1-29. |
| 577 | 6-12-27 | R. Krishnamurthi | 4 | 8 | | This is the cost of a bed & a pillow fully pa in advance on 26/12/27. Supplied on 6-11-28 |
| 583 & 584 | 1-12-27 | R.C. Aradyaswamis order Rs 24-0 | 4 | - | - | Advance for a bed & a pillow. Supplied on 13-1- cost adjusted on 28-1-28. |
| 136 | 6-3-28 | Santhu Singh | 1 | - | - | Advance for a motor coir pile rug. Supplied on 25-4-28. Cost fully adjusted on the sa date. |
| 155 | 4-4-28 | K. Narayansami Iyer | 15 | - | - | Advance for 1 cot & 12 seat planks. Supplied on 17-10- cost fully adjusted on 13-11-28. |
| 184 | 5-4-28 | J.P. Kuppasami | 2 | - | - | Advance for a coir motor pile rug. Supplied on 17-5-28. cost fully adjusted on the same date. |
| 195 | 8-4-28 | B. Srinivasa Rao | 5 | - | - | Advance for 3 pieces of coir matting. Only 1 p costing Rs 7-10-6 is supplied & the balance of Rs. 2-1 is still due from the party. |
| 202 | 5-5-28 | B. Gopalsami | 3 | - | - | Advance for a cotton carpet. Supplied on 13-6- & its cost fully adjusted on the same date. |
| 218 | 5-5-28 | Dr. A.K. Bhashyam | 3 | - | - | Advance for a coir pile rug. Supplied on 7-7-28 & its cost fully adjusted on the same d |
| | 8-5-28 | Mr. T.S. Contractor | 5 | - | - | Advance for 3 carpets. Supplied on 21-6- and their cost fully adjusted on the same dat |
| | 6-6-28 | President N.C.O. club | 5 | - | - | Advance for a Tennis net. Supplied on 26-6- & its cost fully adjusted on the same date. |
| | 7-6-28 | Mr. P.C. Mahalandobis | 5 | - | - | Advance for 6 small cotton carpets. Supplied on 15-8-28. cost fully adjusted on 29-8-28. |
| | - | M. Abdul Aziz | 5 | - | - | Advance for a rattan sofa. Supplied on 20-1 A balance of Rs. 12-10-0 is still due from the par |
| | 1-6-28 | Karianna | 1 | - | - | Advance for a woollen waste carpet. Supplie on 6-11-28 and the cost adjusted on the sam date. |
| | 2-6-28 | T.S. Contractor | 10 | - | - | Cost of 2 motor car coir pile rugs fully paid in advance on 21-6-28. Rugs supplied on 16-7-28. |
| | 3-7-28 | A.M. Dorasami pillai | 9 | 8 | - | This advance was paid by one Mr. C.V. perum chetty & not Mr. A.M. Dorasami pillai. The advance was for 2 cotton carpets. Supplied on 9-8-28. Their cost fully adjusted on 20-8-28. |
| | 9-7-28 | Secretary Silver jubilee Tennis club | 2 | - | - | Advance for a Tennis net. Supplied on 23/7 cost fully adjusted on the same date. |
| | | Mr. C.V. perumal chetty | 5 | - | - | Advance for 6 pairs of small pancheys. Supplied on 9-8-28. cost fully adjusted on 20-8-28. |

| | | | | | |
|---|---|---|---|---|---|
| 1: 562 | ·27 | Mr. S. Sivappa | 10 | - | - | Advance for chikkasanas. Supplied 24-9-28 & 24-1-29. cost fully adju on 24-1-29. |
| 26-12-27 577 | " | R. Krishnamurthi | 4 | 8 | | This is the cost of a bed & a pillow fully pai in advance on 26/12/27. Supplied on 6-11-28 |
| 31-12-27 583 & 584 | " | R.C. Aradyaswamis | 4 | - | - | Advance for a bed & a pillow. Supplied on 13-1- cost adjusted on 28-1-28. |
| 26-3-28 136 | " | Santhu Singh | 1 | - | - | Advance for a motor coir pile rug. Supplied on 25-4-28. Cost fully adjusted on the sam date. |
| 7-4-28 155 | " | K. Narayanswami Iyer | 15 | - | - | Advance for 1 cot & 12 seat planks. Supplied on 17-10- cost fully adjusted on 13-11-28. |
| 15-4-28 184 | " | Y.P. Kuppaswami | 2 | - | - | Advance for a coir motor pile rug. Supplied on 17-5-28. Cost fully adjusted on the same date. |
| 18-4-28 195 | " | B. Srinivasa Rao | 5 | - | - | Advance for 3 pieces of coir matting. Only 1 pi costing Rs.7-10-6 is supplied & the balance of Rs.2-1 is still due from the party. |
| 5-5-28 202 | " | B. Gopalsami | 3 | - | - | Advance for a cotton carpet. Supplied on 13-6- & its cost fully adjusted on the same date. |
| 2-5-28 218 | | Dr. A.K. Bhashyam | 3 | - | - | Advance for a coir pile rug. Supplied on 7-7-28 & its cost fully adjusted on the same d |
| 8-5-28 | | Mr. T.S. Contractor | 5 | - | - | Advance for 3 carpets. Supplied on 21-6- and their cost fully adjusted on the same dat |
| 3-6-28 | | President N.C.O. club | 5 | - | - | Advance for a Tennis net. Supplied on 26-6- & its cost fully adjusted on the same date. |
| 6-6-28 | | Mr. P.C. Mahalanobis | 5 | - | - | Advance for 6 small cotton carpets. Supplied on 15-8-28. cost fully adjusted on 29-8-28. |
| - | - | M. Abdul Aziz | 5 | - | - | Advance for a rattan sofa. Supplied on 20-10 A balance of Rs.12-10-0 is still due from the par |
| 21-6-28 | " | Kariamma | 1 | - | - | Advance for a woollen waste carpet. Supplie on 6-11-28 and the cost adjusted on the sam date. |
| 22-6-28 | " | T.S. Contractor | 10 | - | - | Cost of 2 motor coir pile rugs fully paid in advance on 21-6-28. Rugs supplied on 16-7-28. |
| 3-7-28 | " | A.M. Dorasami pillai | 9 | 8 | - | This advance was paid by one Mr. C.V. perum chetty & not Mr. A.M. Dorasami pillai. The advance was for 2 cotton carpets. Supplied on 9-8-28. Their cost fully adjusted on 20-8-28. |
| 12-7-28 | | Secretary Silver jubilee Tennis club | 2 | - | - | Advance for a Tennis net. Supplied on 23/7/ cost fully adjusted on the same date. |
| | | Mr. C.V. perumal chetty | 5 | - | - | Advance for 6 pairs of small pancheys. Supplied on 9-8-28. cost fully adjusted on 20-8-28. |

| | | | | | |
|---|---|---|---|---|---|
| 591 of 28 | 8 | - | 15 | - | Transfer of ½ Bt from other indent |
| 597 of 28 | 11 | 8 | 15 | - | Transfer of 33/4 Bts do |
| 672 of 28 | 9 | - | 5 | 12 ✓ | |
| Total | | | | | |

| | lbs. | ozs. | lbs. | ozs. |
|---|---|---|---|---|
| | 1234 | 2 | 1093 | 5 |

Balance = 140 - 13

Deduct wastage at 10% on 1234 lbs. } 123 - 7

Balance 17 - 6

This quantity was in the workshed } not traceable in the stock / closing list of December 9th.

H Fisher attiffe
Superintendent
B.C. Jail

25/9/29

| | | | | | |
|---|---|---|---|---|---|
| 760 of 28 | 47 | - | 45 | - | |
| 765 of 28 | 33 | - | 25 | 4 | |
| 766 of 28 | 46 | - | 33 | 2 | |
| 767 of 28 | 14 | - | 26 | 2 | |
| 768 of 28 | 14 | 4 | | | |
| 824 of 28 | 29 | 8 | 58 | 11 | |
| 856 of 28 | 71 | - | 50 | 8 | |
| 886 of 28 | 13 | - | 11 | 8 | |
| 912 of 28 | 139 | - | 70 | 4 | |
| 946 of 28 | 70 | 2 | 43 | 10 | |
| 976 of 28 | 35 | 4 | 4 | 4 | |
| 977 of 28 | 55 | 12 | 13 | 8 | |
| 979 of 28 | 58 | 4 | | | |
| 984 of 28 | 48 | 4 | | | |
| 1003 of 28 | 128 | 8 | 20 | 10 | |

* These indents are not covered within the audit period

37 of 1927 Silk waste — 15 - — 5 12 = Balance 9 - 4

Deduct wastage at 50% } 7 - 8

lbs. 1 - 12

Twisted Silk & not waste Silk & hence no deduction was allowed as ascertained from the Supdt.

This is in stock. not in Stock as verified from the Stock list.

712 of 27 Bengal twine } 401 8 — 154 8 = Balance 247 - 0

Deduct wastage at 50% } 200 - 0

Balance 47 - 0

No wastage as ascertained from the Supdt.

This was in stock } not in in the workshed } stock as verified from the stock list.

H Fisher attiffe
Superintendent
B.C. Jail

25/9/29.

# Carpet Shed

| Indent No. | Quantity of raw materials issued | Quantity of manufactured articles received into store | |
|---|---|---|---|
| **For cotton carpets** | | | |
| 33 of 1927 | 21 8 | 29 8 | × 7½ lbs transfered from other indents omitted |
| 54 of 27 | 25 8 | 38 - | × 15 lbs — do — |
| 62 of 27 | 118 8 | 59 6 | ✓ |
| 225 of 27 | 27 8 | 27 - | No wastage. |
| 226 of 27 | 9 - | ——— | Taken against other indents as noted in the indent. |
| 240 of 27 | ——— | 5 - | 5¼ transfered from other indent omitted |
| 249 of 27 | 12 12 | 2 12 | Taken as incomplete order. |
| 416 of 27 | 3 8 | 3 4 | Difference small. |
| 444 of 27 | ——— | 9 8 | Receipt of 9-8 transfered from other indent omitted |
| 469 of 27 | 12 - | 5 4 | Transfer to other indents omitted. |
| 505 of 27 | 50 12 | 30 - | ✓ |
| 729 of 27 | 61 - | 46 - | ✓ |
| 737 of 27 | 62 - | 10 - | × Transfer of 10 lbs from other indents omitted. |
| 743 of 27 | 77 8 | 42 - | Transfered to other indents 38 lbs. Net issue 45 77-8 is not correct. It should be 83. |
| 749 of 27 | 28 - | 11 4 | × Transfer of 10 lbs from other indents omitted |
| 15 of 1928 | 19 8 | 37 4 | Transfer of 19 lbs from other indents omitted |
| 17 of 28 | 26 - | 32 - | ✓ |
| 40 of 28 | ——— | 10 4 | Receipt omitted + treated as incomplete |
| 68 of 28 | 65 8 | 64 8 | Difference small. |
| 104 of 28 | ——— | 37 - | Transfer from other indents 40 lbs omitted |
| 205 of 28 | 43 4 | 33 12 | × 10 lbs transfered from other indents omitted |
| 268 of 28 | 23 - | 49 6 | ✓ |
| 279 of 28 | 23 8 | 17 - | 6½ lbs transfered to other indents. Net issue 17 |
| 294 of 28 | 7 - | 7 8 | Difference small. Excess is due to other materials used. |
| 346 of 28 | 20 - | 14 - | ✓ |
| 374 of 28 | 83 - | 84 2 | Excess is small + due to other material used. |
| 375 of 28 | 122 10 | 86 7 | ✓ |
| 412 of 28 | ——— | 3 8 | Issue of 3½ lbs is omitted. |
| 423 of 28 | 47 4 | 38 14 | ✓ |
| 482 of 28 | 147 12 | 152 14 | Transfer to + from other indents omitted |
| 527 of 28 | 20 - | 48 12 | Transfer of 30 lbs from other indents omitted |
| 534 of 28 | 47 12 | 21 8 | Transfer of 25-12 oz to other indents omitted. |
| | 1205 10 | 1057 9 | |

# Cumbly shed

| dent No. | Quantity of material issued | Quantity of manufactured articles received | |
|---|---|---|---|
| of 1927 | 1207 - | 718 4 | × The mistake is due to Jawan wool having been taken as new material. |
| of 27 | 1254 8 | 768 4 | ✓ |
| 3 of 27 | 1132 - | 304 12 | ✓ |
| 50 of 27 | 216 - | 515 - | ✓ |
| 5 of 1928 | 980 - | 492 - | ✓ |
| 46 of 28 | 819 - | 533 - | × 175 lbs transfered from other indents omitted |
| 55 of 28 | ——— | 555 - | Quantity received from other indents omitted. |
| 4 of 28 | 2247 - | 933 - | ✓ |
| Total | 7855 8 | 4819 4 | |
| balance to be accounted for | | 3036 4 | |
| deduct wastage @ 30 to 35% | | 2356 12 | |
| Balance | | 679 8 | This was in stock in the shed |

| | |
|---|---|
| Ds. 21 of 27 | 508 |
| " 22 of 27 | 125 |
| Total | 633 |

The value of wastage as worked out by the Supdt himself comes upto about 36 of against 16 of reported. This quantity is not traceable in the Stock taking list at the end of December 1928.

H Richardson
Superintendent
B.C. Jail
25/9/29

× These indents are not covered within the audit period.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 144 | of 28 | 48 | 8 | 46 | 4 | - | |
| 178 | of 28 | 8 | - | 7 | 8 | | |
| 190 | of 28 | ——— | | 3 | 8 | | |
| 193 | of 28 | 13 | - | 14 | 6 | | |
| 236 | of 28 | 36 | - | 26 | 4 | - | |
| 252 | of 28 | 73 | 12 | 69 | 8 | | |
| 253 | of 28 | 13 | - | 9 | 8 | | |
| 254 | of 28 | 47 | - | 46 | 4 | | |
| 356 | of 28 | 21 | - | 18 | 4 | 2 | |
| 386 | of 28 | 36 | - | 25 | 4 | 8 | |
| 393 | of 28 | 7 | 8 | 6 | 8 | | |
| 394 | of 28 | 7 | 8 | 8 | 4 | 14 | |
| 395 | of 28 | 98 | 14 | 96 | 4 | 12 | |
| 396 | of 28 | 154 | - | 145 | 4 | 8 | |
| 486 | of 28 | 36 | 8 | 36 | 4 | - | |
| 497 | of 28 | 35 | 4 | 29 | 4 | 4 | |
| 507 | of 28 | 113 | 4 | 111 | 4 | - | |
| 550 | of 28 | 129 | - | 114 | 4 | 12 | |
| 561 | of 28 | 215 | - | 213 | 4 | 4 | |
| 564 | of 28 | 74 | - | 70 | 4 | 12 | |
| 572 | of 28 | 28 | 11 | 28 | 4 | 4 | |
| 666 | of 28 | 19 | 4 | 16 | 4 | 14 | |
| 681 | of 28 | 122 | - | 121 | 4 | 7 | |
| 682 | of 28 | 106 | 4 | 114 | 4 | 6 | |
| 707 | of 28 | 22 | 6 | 17 | 4 | 8 | |
| Total | | 3769 | 1 | 3488 | 4 | 7 | |

| | | | | | |
|---|---|---|---|---|---|
| 185 | Trousers | Difference/small | | | |
| 73 | caps | —do— | | | |
| 4 | (coats & knickers) | Issues | yds | omitted on receipts | |
| 171 | Towels | Difference/small | | | |
| 28 | (K. suits) | | | | |
| 89 | Coats | Difference/small | | | |
| 103 | caps | —do— | | | |
| 106 | Trousers | —do— | | | |
| 49 | Dungree coats | —do— | | | |
| 28 | (14 K. suits) | weight in lbs not noted | | | |
| 84 | L. | Difference/small | | | |
| 96 | Towels | —do— | | | |
| 213 | Trousers | —do— | | | |
| 174 | coats | —do— | | | |
| 129 | (N. S.) | —do— | | | |
| 292 | caps | treated incomplete | | | |
| 139 | coats | Difference/small | | | |
| 96 | (48 suits) | ✓ | | | |
| 281 | coats | Difference/small | wastage. | | |
| 173 | Trousers | —do— | | | |
| 53 | N. S. | —do— | | | |
| 188 | caps | —do— | | | |
| 297 | Trousers | —do— | | | |
| 159 | coats | treated as incomplete. | | | |
| 30 | Aprons | does not pertain to the period of audit. | | | |
| 7947 | clothes stitched | | | | |

Note
Indt. No. 331 of 1928 is separately dealt with on this indent 188 – 15 lbs. of leather and 15 lbs. of lack nails were issued for making 60 pairs of sandals thick and strong for convicts wardens. 131 lbs. 12 ozs. have been received in the shape of finished products out of this leather 19 lbs. 4 ozs. have been issued on Indents 515, 529, 600, 636 & 683 of 1928. The rest is treated as drigage and wastage. On the indent no 331 only 11 lbs 10 ozs is entered & remarked as incomplete / as against the other indents against which 19-4 as accounted for as above. -

Balance to be accounted for granting wastage in cutting would average about $\frac{3}{4}$ of an ounce per cloth stitched. The total wastage would be 372 lbs. Consequently the balance of weight viz. 280-10 to be accounted is treated as wastage.

280 10

280-10 Wastage

515 Drawers lbs leather issued
0-6 Subsequent entry
0-8 no note
10-8 Subsequent entry
4 no note
20-2

K. Sankaranarayana
Superintendent
B.C. jail

lele
25/9/29.

# Tailor Shed

| Indent No. | Quantity of materials issued | Quantity of manufactured articles received into Stores | Number of clothes stitched | |
|---|---|---|---|---|
| 5 of 1927 | 45 - | 44. 8 | 503 N. D. (Night drawers) | The difference is small. |
| 1 of 27 | 35 - | 35 - | 47 coats | ✓ The issues & outturn as noted are wrong. They should be 9 lbs + 8/16 lbs. |
| 9 of 27 | 44 - | 44 - | 600 L. (Langolis) | No Shortage |
| 17 of 27 | 74 - | 69 8 | 304 N. D. | ✓ |
| 76 of 27 | 28 - | 23 8 | 28 (14 Khaki suits) | ✓ |
| 177 of 27 | 25 - | 19 4 | 46 (Dungree coats) | ✓ |
| 206 of 27 | 155 - | 152 4 | 203 coats | Difference small. |
| 250 of 27 | 34 - | 25 - | 290 caps | ✓ |
| 290 of 27 | 27 - | 24 4 | 28 (14 K. suits) | ✓ |
| 364 of 27 | 109 - | 99 8 | 136 Coats | ✓ |
| 434 of 27 | 172 - | 169 8 | 219 Coats | ✓ |
| 482 of 27 | 272 12 | 236 8 | 202 (101 suits) | ✓ |
| 489 of 27 | 15 6 | 9 14 | 12 (Shirts) | ✓ |
| 490 of 27 | 11 - | 13 2 | 18 Shirts | ✓ |
| 498 of 27 | 30 - | 29 8 | 66 Trousers | Difference Small |
| 506 of 27 | 20 - | 14 12 | 120 Caps | ✓ |
| 536 of 27 | 27 - | 25 12 | 28 (14 K. suits) | Difference Small |
| 661 of 27 | 42 - | 42 8 | 44 (22 K. suits) | ——do—— Issues also to Head Warders etc |
| 663 of 27 | 202 - | 188 12 | 204 (102 K. suits) | Difference Small. |
| 664 of 27 | 391 - | 340 - | 356 (178 K. suits) | Transfer of 38 yds is included in 391. |
| 702 of 27 | 36 - | 25 12 | 28 (14 K. suits) | X |
| 706 of 27 | 21 - | 19 10 | 50 Dungree coats | Difference small. |
| 745 of 27 | 27 8 | 27 8 | 326 Towels | No Shortage. |
| 753 of 27 | 34 - | 26 4 | 28 (14 K. suits) | ✓ |
| 799 of 27 | 79 4 | 64 - | 132 Trousers | ✓ |
| 834 of 27 | 17 - | 17 - | 243 L. | No Shortage. |
| 3 of 1928 | 36 - | 25 8 | 28 (14 K. suits) | ✓ |
| 12 of 28 | 228 - | 217 8 | 262 Coats | Difference Small |
| 90 of 28 | 65 8 | 61 - | 156 Trousers | ——do—— |

| | | | | | | |
|---|---|---|---|---|---|---|
| 458 | of 28 | 130 | - | 158 | 2 | In complete at the end of a |
| 478 | of 28 | 160 | - | 216 | 8 | ✓ |
| 501 | of 28 | 150 | - | 147 | 2 | The difference i.e. 2-14 lbs treated as wastage as noted on the indent. Why this is included is not understood. |
| 509 | of 28 | 80 | - | 75 | 6 | In complete at the end of audit period. |
| 533 | of 28 | 51 | - | 60 | 2 | do |
| 554 | of 28 | 125 | - | 88 | 6 | ✓ |
| 567 & 568 | of 28 | XXX | | 35 | 3 | in the shape of cotton cord In complete. Receipts omitted. out turn wrong |
| 599 | of 28 | 40 | - | 30 | 6 | Raw cotton used on |
| 604 | of 28 | 20 | - | 19 | 12 | ½ lbs transferred to other indents omitted. Indent as follows:- |
| 606 | of 28 | 130 | - | 131 | 12 | Extra weight of 5-14 q/l off 27 ... 4 - 0 |
| 607 | of 28 | 110 | X | 119 | 6 | Receipt omitted as receipts. out turn as noted is wrong. Should be 84 of 28 ... 3 - 0 ✓ be 433-12- |
| 608 | of 28 | 80 | - | 161 | 10 | 161-8 94 of 28 ... 37 - 8 |
| 646 | of 28 | 390 | - | 534 | 4 | In complete + receipt from other indents + 1 bale of 28 weight 25 is omitted. Extra weight 694 of 28 ... 2 - 12 |
| 655 | of 28 | 199 | - | 199 | 12 | No shortage shortage omitted. 784 of 28 ... 3 - 0 |
| 668 | of 28 | 100 | - | 56 | - | Extra weight omitted 848 of 28 ... 62 - 8 |
| 675 | of 28 | 80 | - | 51 | 6 | 28 lbs transferred to other indents. 887 of 28 ... 4 - 0 |
| 702 | of 28 | 10 | - | 20 | 12 | does not relate to this period of audit. Netrike 52 lbs only 897 of 28 ... 1 - 8 |
| 703 | of 28 | 100 | - | 102 | 12 | Extra weight of 2-12 omitted. 932 of 28 ... 18 - 12 |
| 704 | of 28 | 140 | - | 44 | 8 | no shortage. Total 162 - 0 |
| 705 | of 28 | 150 | - | 97 | - | |
| Total | | | | | | lbs ozs. lbs ozs. |
| | | | | 13167 - 8 | | 12553 - 14 |
| | | | | Balance | | 613 - 10 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 708 | of 28 | 220 | - | 182 | 14 | |
| 709 | of 28 | 365 | - | 335 | 1 | do |
| 710 | of 28 | 245 | - | 209 | - | do |
| 719 | of 28 | 220 | - | 226 | 8 | Indt. 42 of 1928. and used in the Tailor sheds on Indts. noted in the margin 162 - 0 |
| 746 | of 28 | ——— | | 1 | 8 | |
| 789 | of 28 | 70 | - | 87 | 8 | |
| 795 | of 28 | 204 | - | 170 | 10 | |
| 799 | of 28 | 120 | - | 93 | - | Balance 451 - 10 |
| 819 | of 28 | 30 | - | 31 | - | Deduct wastage at 3 to 4 p.c. on 13167 lbs. 451 - 10 |
| 820 | of 28 | 40 | - | 40 | 8 | Balance - nil - |

13167-8 12553-14 6552-1 7576-11 5591-4

These indents are not covered within the audit period

K Srinivasa Rao
Superintendent
B.C. Jail

25/9/29

| | | | | | |
|---|---|---|---|---|---|
| | | 6093 | - | 5575 | 12 | |
| 1 | of 27 | 30 | - | 41 | - | ✓ |
| 01 | of 27 | 100 | - | 91 | 8 | 8 lbs transfered to other indents omitted. Net issue is 92 lbs |
| 14 | of 27 | 20 | - | 21 | 4 | Difference small. Hence omitted. |
| 22 | of 27 | 160 | - | 186 | 4 | The total out turn is 184-4. The excess is due to 5 lbs rice flowmued. |
| 23 | of 27 | 25 | - | 7 | 12 | ✓ |
| 24 | of 27 | ——— | | 12 | 12 | Sets off against receipts from other indents. |
| 6 | of 1928 | 30 | - | 27 | 1 | Difference small. Hence omitted. |
| 5 | of 28 | ——— | | 27 | 4 | Receipt omitted. |
| 1 | of 28 | 140 | - | 122 | 8 | ✓ |
| 0 | of 28 | 60 | - | 37 | 8 | ✓ |
| 5 | of 28 | 118 | - | 61 | 4 | ✓ |
| 2 | of 28 | cotton | - | 90 | - | ✓ |
| | | | 178 12 | | | |
| 3 | of 28 | 420 | - | 349 | 10 | ✓ |
| 7 | of 28 | 150 | - | 125 | 8 | ✓ |
| 7 | of 28 | ——— | | 99 | 10 | Taken against 95 lbs transfered from indent No 77.1 |
| 6 | of 28 | 30 | - | 18 | 7 | ✓ |
| 7 | of 28 | 180 | - | 188 | - | Difference small. Hence omitted. |
| 18 | of 28 | 30 | - | 97 | - | ✓ |
| 19 | of 28 | 100 | - | 92 | 12 | ✓ |
| 70 | of 28 | 270 | - | 138 | 8 | Incomplete order at the end of audit period |
| 71 | of 28 | 50 | - | ——— | | transfered to indent 608 of 28. |
| 72 | of 28 | 650 | - | 719 | 10 | Incomplete order at the end of audit period |
| 73 | of 28 | 240 | - | 192 | 12 | ——— do ——— |
| 74 | of 28 | 150 | - | 190 | 4 | ——— do ——— |
| 94 | of 28 | 40 | - | 65 | 8 | ✓ |
| 106 | of 28 | 50 | - | 33 | 8 | ✓ |
| 135 | of 28 | 150 | - | 88 | 12 | 65 lbs transfered to other indents omitted. Net issue Excess is due to Rajo flowmuse |
| 251 | of 28 | 25 | - | 21 | 8 | ✓ |
| 255 | of 28 | 450 | - | 540 | 4 | ✓ |
| 274 | of 28 | 10 | - | 11 | 1 | Excess is due to other materials issued. |
| 277 | of 28 | 20 | - | 21 | - | Receipt of 1 lb from other indents omitted. |
| 278 | of 28 | 15 | - | 17 | 12 | Incomplete at the end of audit period. |
| 344 | of 28 | 12 | 12 | 7 | - | 5 lbs 12 oz transfered to other indents. Net issue |
| 368 | of 28 | 20 | - | 21 | 4 | Incomplete at the end of audit period |
| 392 | of 28 | 280 | - | 191 | 4 | Extra weight of 3¼ lbs omitted as receipt |
| 406 | of 28 | ——— | | 26 | 6 | Subsequent receipts after the end of audit period |
| 407 | of 28 | 25 | - | 47 | - | ——— do ——— |
| 408 | of 28 | 10 | - | 30 | 14 | ——— do ——— |
| 421 | of 28 | 40 | - | 131 | - | Receipts of 91 lbs from other indents omitted. Also receipt 131. |
| 437 | of 28 | 330 | - | 339 | 12 | Incomplete at the end of audit period |
| 441 | of 28 | 220 | - | 96 | 2 | Contra weight 4¼ lbs omitted to be taken as receipt |
| | | 10922 - 8 | | 10203 - 13 | | |

2785-8 2607-8

| | | | | | |
|---|---|---|---|---|---|
| 389 of 27 | 110 | - | 50 | 12 | 59 lbs transferred to other indents. Net issue 51. Hence omitted. |
| 390 of 27 | 30 | - | 28 | - | ✓ |
| 391 of 27 | 80 | - | 91 | - | 20 lbs transferred from other indents omitted as receipts. |
| 409 of 27 | 55 | - | 52 | 8 | ✓ |
| 456 of 27 | ——— | | 12 | - | 12 lbs transferred from other indents omitted as receipts |
| 457 of 27 | 320 | - | 245 | 12 | ✓ |
| 458 of 27 | 270 | - | 225 | 8 | ✓ |
| 519 of 27 | 60<br>183 | -<br>- | 79 | 8 | ✓ |
| 537 of 27 | 340 | - | 362 | 12 | ✓ |
| 540 of 27 | 30 | - | 18 | 4 | 13 lbs transferred from other indents omitted as receipts. |
| 542 of 27 | 30 | - | 32 | - | Total incorrect, must be 32. |
| 577 of 27 | 35 | - | 23 | 8 | 11 lbs transferred to other indents. Net issue 24. Hence omitted |
| 626 of 27 | 35 | - | 49 | 4 | 15 lbs read from other indents omitted. |
| 632 of 27 | 50 | - | 58 | 8 | Figures are incorrect. They should be 70 + 68-8 |
| 634(a) of 27 | 20 | - | 11 | - | ✓ |
| 646 of 27 | 250 | - | 250 | - | Why this is included is not understood. |
| 647 of 27 | - | - | 16 | 8 | Receipt from other indents 16-8 is omitted. |
| 50 of 27 | 45 | - | 59 | 4 | 10 lbs read from other indents omitted. Excess is due to other article read. |
| 53 of 27 | 60 | - | 83 | 8 | ✓ |
| 54 of 27 | 150 | - | 78 | 12 | ✓ |
| 65 of 27 | 25 | - | 17 | 12 | ✓ |
| 69 of 27 | 90 | - | 174 | 8 | 10 lbs read from other indents omitted |
| 83 of 27 | 15 | - | 9 | - | ✓ |
| 84 of 27 | 35 | - | 21 | 2 | ✓ |
| 96 of 27 | 40 | - | 41 | 10 | Receipt of 2 lbs from other indents omitted |
| 97 of 27 | 100 | - | 94 | - | Difference small. Hence omitted. |
| 117 of 27 | 20 | - | 22 | 8 | ✓ |
| 132 of 27 | 79 | 8 | 77 | 4 | ✓ |
| 136 of 27 | 30 | - | 12 | 4 | ✓ |
| 5 of 27 | 60 | - | 55 | 12 | Receipt of 10 lbs & transfer of 14 lbs from & to other indents omitted. |
| 8 of 27 | 70 | - | 56 | - | ✓ |
| 9 of 27 | 210 | - | 166 | - | ✓ |
| 70 of 27 | 20 | - | 36 | - | ✓ |
| 71 of 27 | 130 | - | 45 | - | Receipt of 12 lbs & transfer of 95 lbs omitted. |
| of 27 | 110 | - | 128 | 4 | ✓ |
| of 27 | ——— | | 26 | 8 | Receipt of 26-8 from other indents omitted. |
| of 27 | ——— | | 11 | 4 | —do— 11 lbs-4 oz —do— —— |
| of 27 | 75 | - | 99 | 12 | ✓ |
| of 27 | 45 | - | 45 | 8 | The shortage is small. Hence omitted. |

| Indent No. | Quantity of raw material issued | Quantity of manufactured articles received into stores | |
|---|---|---|---|
| 11 of 1927 | 87 8 | 89 8 | The difference being small omitted. The excess may be due to 15 lbs of rice flour used in the manufacture |
| 12 of 27 | 32 8 | 41 12 | The quantity issued is 41-12 and not 32-8. 9 lbs 6oz from other indents omitted. |
| 13 of 27 | 80 - | 78 12 | ✓ |
| 14 of 27 | 74 8 | 43 4 | ✓ |
| 15 of 27 | 160 - | 134 - | ✓ |
| 16 of 27 | 45 - | 41 - | ✓ |
| 30 of 27 | 70 65 } - | 104 12 | ✓ |
| 48 of 27 | 15 - | 11 2 | ✓ |
| 55 of 27 | 90 - | 86 - | Difference small. Hence omitted |
| 56 of 27 | 20 - | 18 8 | ✓ |
| 57 of 27 | 420 - | 530 8 | ✓ |
| 58 of 27 | 90 - | 74 - | 16 lbs transfered to other indents is included in 90. Issue is |
| 59 of 27 | 77 - | 42 12 | Similarly 34 lbs transfered to other indents is included in 74 lbs out no Shor |
| 65 of 27 | 110 - | 108 4 | ✓ in 77. Hence no Shortage |
| 66 of 27 | 110 - | 66 - | 45 lbs transfered to other indents included in 110. Deduct |
| 70 of 27 | 80 - | 79 4 | This the shortage is due to difference small. Hence omitted. |
| 80 of 27 | 30 - | 32 12 | Excess is due to other substances used in the manufac |
| 103 of 27 | 190 - | 167 - | 20 lbs transfered to Indent No 391 is included in 190. |
| 120 of 27 | 90 - | 81 6 | ✓ 10 lbs transfered from other indents omitted to be taken as rece |
| 197 of 27 | ——— | 18 12 | 18 lbs-12oz transfered from other indents omitted to be ta as receipts. no shor |
| 202 of 27 | 290 - | 206 8 | ✓ |
| 228 of 27 | 20 - | 8 4 | ✓ |
| 229 of 27 | 20 - | 21 8 | The excess is due to Gum etc used. Hence omitted |
| 237 of 27 | 210 - | 161 8 | Both these were taken together & Hence omitted. |
| 262 of 27 | ——— | 49 - | |
| 272 of 27 | 35 - | 22 - | 13 lbs transfered to indent no 540 of 27. Net issue 22 lbs He omitted |
| 275 of 27 | ——— | 34 - | This was taken against 34 lbs of yarn transfered fr indent 59 |
| 287 of 27 | 20 - | 13 8 | ✓ |
| 305 of 27 | 70 - | 77 8 | 7 lbs-8oz transfered from other indents not taken as Receipt |
| 306 of 27 | 20 - | 11 8 | 8 lbs 8 oz transfered to other indents. Net issue 11-8. omitt |
| 307 of 27 | 20 - | 36 8 | 16 lbs 8 oz transfered from other indents omitted as rece |
| 308 of 27 | 39 - | 31 8 | 7 lbs transfered to other indents. Net issue 32. Hence |
| 340 of 27 | 85 - | 60 - | 25 lbs transfered to other indents. Net issue 60. Hence om |
| 355 of 27 | 20 - | 25 - | 5 lbs transfered from other indents omitted to be taken as |
| | 2785-8 | 2607-8 | |

| | | | | | |
|---|---|---|---|---|---|
| 436 of 28 | 72 | 8 | 71 | 4 | Issues & outturn as noted are wrong. Correct quantities are 78-12 + 49-15 from the above indent |
| 438 of 28 | 4 | 2 | 14 | 11 | The quantity transferred viz 15 lbs is omitted. |
| 589 of 28 | 11 | 8. | 11 | - | The shortage was small & hence omitted |
| 595 of 28. | 50 | - | 51 | 11 | The quantity issued is 51-8 & not 50 lbs. |
| 617 of 28 | 95 | 15 | 83 | 3 | The outturn & issues as they not data wrong. ought to be 96-5 + 96-15 |
| 639 of 28 | 152 | 4. | 153 | 5 | The difference being negligable omitted. It may even be due to gum & colour. |
| 664 of 28 | 18 | 12 | 17 | 2 | |
| Total | 1200 | 1 | 941 | 10 | |

| | | |
|---|---|---|
| Balance to be accounted for | 258 | 7 |
| Deduct weight of cotton cord returned to Stores | 39 | 9 |
| Balance | 218 | 14 |
| Deduct wastage at 4% on 1200 lbs | 48 | - |
| Balance | 170 | 14 |

The quantity actually returned to Stores 36-12 vide indent nos 13 + 595 of 28 + the quantity has been deducted in arriving at the net shortage. The deduction of 39-9 shown in this statement is therefore wrong.

The wastage allowed is whole sale. In respect of certain indents there was practically no wastage vide 589, 639, 617 etc. Hence the figure also is incorrect.

The cost of this quantity is already estimated and reported.

For the above reasons the net shortage arrived at is not 170-14 as shown above but 275 lbs as already audited & reported.

Superintendent
B.C. Jail

25/9/25

170-14

24-5
15-0
8-13
35-9
32-14
(48-32-5) 15-11

106-4

297-2

or 275/-

## Gunny Shed — Coir fibre and twine

| Indent No. | Quantity of materials issued | Quantity of manufactured articles received in Store | |
|---|---|---|---|
| 4 of 1927 | 293 8 | 262 8 | |
| 54 of 27 | 363 4 | 133 8 | |
| 56 of 27 | 200 / 20 | 132 - | |
| 52 of 27 | 385 = | 210 - | |
| 39 of 27 | ——— | 22 8 | |
| 11 of 27 | ——— | 50 8 | |
| 79 of 27 | 445 - | 15 - | |
| 33 of 27 | 200 - | 89 - | |
| 152 of 27 | 294 12 | 232 4 | |
| 758 of 27 | 665 - | 154 - | |
| 187 of 27 | ——— | 17 8 | |
| 784 of 27 | ——— | 12 8 | |
| 43 of 1928 | 462 - | 334 - | |
| 76 of 28 | 100 - | 34 4 | |
| 318 of 28 | ——— | 6 12 | |
| 397 of 28 | 242 - | 197 6 | |
| 483 of 28 | ——— | 93 - | |
| 566 of 28 | 100 - | 87 - | |
| 596 of 28 | 370 4 | 87 - | |
| Total | 4140 12 | 2170 10 | = 1970-2 |

Note.

Indt. No. 101 of 1927 has been separately dealt with. This is an Indent on which 312½ lbs. of Aloe fibre (supplied by Mr. H. Lubeck) were issued for making sample pile rugs. Out of the quantity supplied by the party, 52½ lbs. were used and the remaining quantity of fibre viz. 260 lbs. are in the Store. The party has been addressed to intimate whether the remaining quantity of fibre would be taken back by him and his reply is awaited.

The above quantity is not traceable in the Stock Taking Sheet of Dec 28.

This is wastage.

---

## Gunny Shed — Cotton cord & yarn

| | | | |
|---|---|---|---|
| 28 of 1927 | 111. 4 ✓ | 38 12. | 4. ✗ |
| 29 of 27 | 77. 4 | 28 4 | - omitted since the balance was transferred to Indt 6 |
| 116 of 27 | 118. 8. | 129 4 | ✗ |
| 264 of 27 | 200 - | 205 12 | ✓ |
| 465 of 27 | 11 - | 4 - | The balance is stated to have been transferred to other indents. Has omitted |
| 486 of 27 | 14 12 | 5 15 | This indent is cancelled and is for issues to Tailors. Thus figure is |
| 13 of 1928 | 104 4 | 34 4 | The outturn is only 33-1 as certified by the Sup + not 34-4. |
| 245 of 28 | 158 - | 93 11 | ✓ |

ment showing the amount that would have been
tider of Mr. Ramanuja Mudliar had been accepted for 1926-27

| Name of Article | Amount that could have been saved | | | Remarks. |
|---|---|---|---|---|
| Charcoal | 1 | 14 | - | — — — |
| Chunnam 1st Sort | 12 | - | - | The minus figures represent |
| " 2nd " | 30 | - | - | Values in which Mr. Ramanuja |
| Date leaves | 1 | 9 | - | mudliar had quoted a higher |
| Tar | 18 | 12 | - | rate than that of Mr. Yellappa |
| Lin Seed oil | — | 6 | 12 | - and the value of such articles |
| Turpentine | — | 6 | 4 | - purchased were not also high |
| Steel Bar | — | 6 | - | - except that of cuddapa Slabs |
| Cement 1st Sort | 19 | 8 | - | as can be seen from the Sth. |
| " 2nd Sort | 82 | 8 | - | |
| Burnt Stone Slabs | 350 | - | - | |
| Wire nails | — | 1 | 8 | - |
| Chocolate paint | 10 | 8 | - | |
| Burnt Brick | 80 | - | - | |
| Castor oil | 2 | 12 | - | |
| Towels Small | — | 9 | - | |
| Flooring Tiles | 110 | - | - | |
| Zinc buckets | — | 6 | - | - |
| Thick bamboos | 45 | - | - | |
| Jaffan bottles | 3 | 12 | - | |
| Cuddappa Slabs | — | 280 | - | |
| Total | 444 | 11 | - | |

Asst Comptroller

# List of advances received

| Date of receipt order No. | Party | Amount Rs | | | |
|---|---|---|---|---|---|
| 10-10-27 | Mr. B. D. Puri | 50 | - | . | |
| 17-6-27 | " Hormasji | 25 | - | . | |
| 24-2-27 / 70 | Miss Ross Thompson | 10 | - | . | |
| 18-4-27 / 76 | Mr. T. C. Nataraj | 5 | - | - | |
| 22-3-27 / 100 | " A. B. Madappa | 20 | - | . | . |
| 5-6-27 / 118 | " D. N. Sircar | 50 | - | . | |
| 126 D/18 4/27 | " D. Ramaswami Rao | 5 | - | . | |
| 162 D/28 7/27 | " A. B. Chennappa Coorg | 6 | 5 | 9 | |
| 177 D/13 5/27 | " William Smith | 25 | - | . | |
| 243 D/21 6/27 | " E. T. Morris Jockey | 200 | - | - | |
| 22-6-27 / 347 | " A. Kumanchetty | 15 | - | - | Secunderabad |
| 23-6-27 / 348 | " Shankaraswami | 3 | 8 | . | |
| 28-6-27 / 358 | " R. G. Charan | 11 | - | . | |
| 370 D/42 7/27 | " G. Sundaram | 3 | - | . | |
| 464 D/21 9/27 | " Bondade Balappa | 25 | - | . | |
| 502 D/16 1/28 | " D. N. Sircar | 50 | - | - | |
| 521 of 7 4/27 | " V. S. Natarajan | 4 | 8 | . | |
| 535 of 21 11/27 | " D. Thirajalu Chetty | 52 | 13 | - | |
| 562 of 12 12/27 | " S. Sivappa | 10 | - | . | |
| 577 of 26 12/27 | " R. Krishnamurthi | 4 | 8 | - | |
| 583 & 584 of 31-12-27 | " R. C. Aradhyaswami | 4 | . | . | |
| 136 of 26 3/28 | " Santha Singh | 1 | - | . | |
| 155 of 9 4/28 | " K. Narayanaswamy Iyer | 15 | - | . | |
| 184 of 25 4/28 | " G. P. Kuppuswami | 2 | - | . | |
| 195 of 28 4/28 | " B. Srinivasa Rao | 5 | - | - | |
| 22 of 8 5/28 | " B. Gopalaswami | 3 | - | . | |
| 18 of 2 7/28 | Dr. A. K. Bhashyam | 3 | - | . | |
| 28 8/28 / 70 | J. S. Contractor | 5 | - | . | |

| | | | | |
|---|---|---|---|---|
| 13.6.28 | president R.C.O club | 5 | - | - |
| 16.6.28 | Mr. S.C.D. Iyer | 3 | - | - |
| 20.6.28 | .. P.C. Mahalanobis | 5 | | |
| " | .. M. Abdul Aziz | 5 | - | - |
| 21-6-28 | .. Kaingama | 1 | | |
| 22-6-28 | .. J.S. Carthaeter | 10 | - | - |
| 3-7-28 | .. A.M. Doresamifillai | 9 | 8 | - |
| | C.V. perumal chetty | 5 | - | - |
| 12-7-28 | Secretary Silver Jubilee Tennis Court | 2 | - | - |
| 18-7-28 | Mr. Hemsaraj | 50 | - | - |
| 26-7-28 | .. N. Krishnasami | 22 | 8 | - |
| 30-7-28 | .. Stevenson | 199 | 11 | - |
| 4.8.28 | Mr. Ali Khan | 50 | - | - |
| 11.8.28 | .. Thanmiah | 5 | - | - |
| 13.8.28 | .. Hari Govindass | 3 | - | - |
| 28.8.28 | .. Chelvadeo | 2 | - | - |
| " | Mr. H. Bjelrum | 100 | - | - |
| 30.8.28 | .. Salekh Ahmed | 2 | - | - |
| 20-9-28 | .. R.B. Subramanyam | 10 | - | - |
| 21-9-28 | .. V.Z. Saldanha | 6 | - | - |
| | | 1149 | 8 | 9 |

# Jailor S'

| Indent No. | Ordered for | Quantity of raw materials issued | Quantity of manufactured articles returned | Difference | Remarks |
|---|---|---|---|---|---|
| 31 of 27 | night drawers | 30 yds of lining dungri = 9 lbs | 8¼ lbs | ¾ lbs or 2¼ yds @ 0-6-8 | 1 - 8 |
| 77 " | " | 240 yds of 7¼ lbs | 69½ lbs ✓ | 4½ lbs or 14½ yds @ 0-6-8 | 6 - - 8 |
| 177 " | Coats | 25 lbs | 19¼ lbs ✓ | 5¾ lbs or 16 yds @ 0-6-8 | 6 10 8 |
| 176 " | drill suits | 28 lbs ✓ | 23½ lbs ✓ | 4½ lbs or 11½ yds @ 0-10-6 | 7 - 8 9 |
| 250 " | Caps | 36 lbs ✓ | 25 lbs ✓ | 9 lbs or 24 yds @ 0-6-8 | 10 - - |
| 290 " | Kaki drill suits | 27 lbs ✓ | 24¼ lbs ✓ | 2¾ lbs or 7 yds @ 0-10-6 | 4 9 6 |
| 364 " | prisoners coats | 109 lbs ✓ | 99½ lbs ✓ | 9½ lbs or 25 yds @ 0-6-8 | 10 6 8 |
| 434 " | " | 172 lbs ✓ | 169½ lbs | 2½ lbs or 6½ yds @ 0-6-8 | 2 11 4 |
| 489 " | day suits | 153⅜ lbs ✓ | 97⅞ lbs ✓ | 5½ lbs | |
| 490 " | night shirts | 11 lbs | 13⅛ lbs | - 2⅛ lbs | |
| | | | | 3⅜ lbs or 9 yds @ 0-6-8 | 3 12 - |
| 506 " | prisoners caps | 40 yds drass cloth of 20 lbs ✓ | 14¾ lbs ✓ | 5¼ lbs or 10½ yds @ 0-6-8 | 2 3 - |
| 702 " | Kaki drill suits | 36 lbs ✓ | 27 lbs ✓ | 9 lbs or 18 yds @ 0-9-6 | 10 11 - |
| 753 " | " | 34 lbs ✓ | 26¼ lbs ✓ | 7¾ lbs or 16 yds @ 0-9-6 | 9 8 - |
| 799 " | prisoners hoses | 79¼ lbs | 64 lbs | 15¼ lbs or 58 yds @ 0-6-8 | 24 2 8 |
| 3 of 28 | Kaki drill suits | 36 lbs | 25½ lbs | 10½ lbs or 21 yds @ 0-9-6 | 12 7 6 |
| 331 " | Sandals | 203 lbs - 15 oz leather + lace nails | 131 lbs - 12 oz | 72 3/16 lbs @ 0-0-120 att | 54 - - |
| 550 " | Suits for C.W.Gs | 129 lbs of cloth ✓ | 114¾ lbs | 14¼ lbs or 26 yds @ 0-8-0 | 12 2 - |
| | | ~~1042-9~~ 1042-9 | ~~865-12~~ 865-12 | 176-13 | 177 14 5 |
| | | | | less wastage. | 27-14-8 |
| | | | | | Rs 150 · 0 · 0 |

Net

Asst comptroller 11.3.29

Crumbles Shed.

| Indent No | ordered for | Quantity issued | Quantity returned | Difference | |
|---|---|---|---|---|---|
| 6 of 27 | woollen blankets | 1108 lbs of wool | 98–4 oz | 1009–12 | x |
| 68 of 27 | prisoners half crumbles | 1254–8 oz ✓ | 768–4 ✓ | 486–4 | |
| 483 " | " | 1132–0 ✓ | 306–12 ✓ | 827–4 | |
| 750 " | | 216–0 ✓ | 515–0 ✓ | –299–0 | |
| 45 of 28 | | 980–0 | 492–0 ✓ | 488–0 | |
| 326 " | | 994–0 | 533–0 | 461–0 | x |
| 738 " | | 2247–0 ✓ | 933–0 ✓ | 1314–0 | |
| | | 7931–8 | 3644–4 | 4287–6 | |
| | | | weastage at 50% | 3965–0 | |
| | | | Net. | 322–4 oz | |
| | | | @ 12/– a pound | | 166 |

Assistant Storekeeper 11.3.29

# Carpet Shed

| Indent No. | ordered for | Quantity of raw materials issued | Quantity of manufactured articles returned | Difference | Remarks |
|---|---|---|---|---|---|
| 37 of 27 | 2 silk pile carpets | 15 lbs silk twist | 5 lbs -12 oz | 9-4 | Value Rs 72- |
| 54 .. | Cotton carpets | 40 lbs -8 oz yarn tawny | 38 — 0 | 2-8 | x |
| 61 .. | 1 woollen pile rug | 9-12 wool tawny | 5 - 8 | 4-4 | x |
| 62 .. | Cotton Carpets | 118 - 8 yarn tawny | 59 - 6 | 59 - 2 | |
| 88 of 28 | .. | 572 - 8 wool tawny | 496 - 0 | 76 - 8 | x |
| 96 of 28 | Spinning | 4176 — 0 wool | 2665 - 8 | 1510 · 8 | x |
| 107 of 27 | .. | 50 lbs gray cotton | 45 — 4 | 4 - 12 | x |
| 121 .. | waste woollen carpets | 424 lbs wool tawny | 369 — 4 | 54 - 12 | x |
| 157 .. | carpets | 31-12 .. | 11 — 12 | 20 — 0 | x |
| 179 .. | Cotton pile rugs | 6 - 3 wool | 3 - 8 | 2 — 11 | x |
| 189 .. | woollen chitasans | 7 - 12 tawny | 3 - 8 | 4 — 4 | x |
| 223 .. | Carpets | 90 - 8 yarn tawny wool | 33 - 0 | 57 - 8 | |
| 377 .. | Spinning | 770 lbs wool | 846 — 0 | 76 - 0 | |
| 412 .. | pile carpet | 54 - 4 oz wool tawny | 26 - 0 | 28 - 4 | |
| 424 .. | .. | 223 - 8 wool tawny | 95 - 8 | 128 — 0 | |
| 433 .. | waste woollen carpet | nil | 2 - 8 | - 2 - 8 | |
| 505 .. | Cotton carpets | 50 - 12 yarn | 30 — 0 | 20 - 12 | |
| 587 .. | Chain carpets | 75 — 0 .. | 29 — 4 | 45 - 12 | x Weaving Charges |
| 643 | waste woollen carpets | 156 — 4 tawny & wool | 383 — 4 | - 227 - 0 | |
| 644 | Cotton pile rugs | 354 - 12 tawny fibre & patty thread | 236 - 0 | 118 - 12 | |
| 645 | .. | 176 - 8 .. | 37 — 0 | 139 - 8 | |
| 655 | .. | 1118 — 4 tawny fibre & wool | 265 - 8 | 852 - 12 | |
| 712 | jute pile Carpets | 401 - 8 Bengal twine & patty thread | 154 - 8 | 247 — 0 | |
| 729 | 1 Cotton Carpet | 61 — 0 tawny yarn | 46 — 0 | 15 — 0 | |
| 730 | 1 woollen pile carpet | 53 - 8 tawny & wool | 18 - 8 | 35 — 0 | |
| 732 | Cotton Carpets | 79 - 8 yarn | 77 — 4 | 2 — 4 | |
| 737 | — » — | 72 - 0 .. | 10 — 0 | 62 - 0 | |
| 749 | .. | 38 — 0 tawny .. | 11 — 4 | 26 - 12 | |
| 795 | 6 woollen chitasans | 68 - 14 wool | 9 — 4 | 59 - 10 | |

| | | | | | |
|---|---|---|---|---|---|
| 7 of 28 | Cotton carpets | 26—0 yarn & tawny | 32—0 | | 6—0 |
| 58 " | Woollen carpets | ~~572-8 wool & tawny~~ | ~~496—0~~ | | ~~76-8~~ |
| 89 " | Woollen carpets | 281-8 wool & tawny | 116—0 | | 165—8 |
| 202 " | " | 158-8 " | 133-8 | | 25—0 |
| 205 " | Cotton carpets | 53-4 yarn & tawny | 33-12 | | 19-8 |
| 225 " | Coirfibre rugs | wool 15—0 | 7-8 | | 7-8 |
| 240 " | 1 plain woollen carpet | 102-8 wool & tawny | 52—0 | | 50-8 |
| 262 " | " " | 94-8 " | 65—0 | | 29-8 |
| 268 " | Cotton carpets | 23—0 yarn | 49—6 | | ~~26-6~~ ~~29-6~~ |
| 289 " | 3 plain woollen carpets | 177-12 wool & tawny | 119-8 | | 58-4 |
| 341 " | " | 461-8 " | 376-8 | | 85—0 |
| 346 | Cotton carpets | 20—0 yarn | 14—0 | | 6—0 |
| 378 | " | 122-10 yarn & tawny | 86-7 | | 36-3 |
| 380 | Woollen carpets | 283—0 wool & tawny | 156-4 | | 126-12 |
| 387 | fawn spun wool | 1238—0 wool | 597-4 | | 640-12 |
| 423 | Cotton carpets | 47-4 yarn & tawny | 38-14 | | 8-6 |
| 443 | Black spun wool | 500—0 wool | 206-8 | | 293-8 |
| 520 | woollen pile carpet | 73-6 wool & cotton cord | 35-0 | | 38-6 |
| 672 | cotton carpet | 9—0 yarn & tawny | 5-12 | | 3-4 |
| | | 12982-13 | 8139-5 | | 4843-8 |
| wool & tawny | | 10,022—11 | 6830-8 | | 3192-3 |
| Coirfibre & tawny | | 1649—8 | 538—8 | | 1111—0 |
| Bengal drone | | 401-8 | 154-8 | | 247—0 |
| Silk twist | | 15—0 | 5-12 | | 9-4 |
| yarn & tawny | | 894-2 | 610—1 | | 284—1 |
| | | 12982-13 | 8139-5 | | 4843-8 |

Wrastage: 320—0—0

Asst Comptroller
11.2.29

## wool + tawing

| order no | quantity issued | returned | balance |
|---|---|---|---|
| 618 of 27 | 9 lbs – 12 oz | 5 lbs – 8 oz | 4 lbs – 4 oz |
| 88 of 28 | 572 – 8 | 496 – 0 | 76 – 8 |
| 96 .. | 4176 – 0 | 2665 – 8 | 1510 – 8 |
| 121 of 27 | 426 – 0 | 369 – 4 | 54 – 12 |
| 151 .. | 31 – 12 | 11 – 12 | 20 – 0 |
| 179 .. | 6 – 3 | 3 – 8 | 2 – 11 |
| 189 .. | 90 – 8 | 33 – 0 | 57 – 8 |
| 377 .. | 770 – 0 | 846 – 0 | – 76 – 0 |
| 412 .. | 54 – 4 | 26 – 0 | 28 – 4 |
| 424 .. | 223 – 8 | 95 – 8 | 128 – 0 |
| 433 .. | nil | 2 – 8 | – 2 – 8 |
| 643 .. | 156 – 4 | 383 – 6 | – 227 – 0 |
| 730 .. | 53 – 8 | 18 – 8 | 35 – 0 |
| 795 .. | 68 – 14 | 9 – 4 | 59 – 10 |
| 189 of 28 | 281 – 8 | 116 – 0 | 165 – 8 |
| 202 .. | 158 – 8 | 133 – 8 | 25 – 0 |
| 225 .. | 15 – 0 | 7 – 8 | 7 – 8 |
| 240 .. | 102 – 8 | 52 – 0 | 50 – 8 |
| 262 .. | 94 – 8 | 65 – 0 | 29 – 8 |
| 289 .. | 177 – 12 | 119 – 8 | 58 – 4 |
| 341 .. | 461 – 8 | 376 – 8 | 85 – 0 |
| 380 | 283 – 0 | 156 – 4 | 126 – 12 |
| 387 | 1238 – 0 | 597 – 4 | 640 – 12 |
| 443 | 500 – 0 | 206 – 8 | 293 – 8 |
| 520 | 73 – 6 | 35 – 0 | 38 – 6 |
| | 10022 – 11 | 6830 – 8 | 3192 – 3 |

## Coir fibre + tawing

| | | | |
|---|---|---|---|
| 546 of 27 | 354 – 12 | 236 – 0 | 118 – 12 |
| 645 .. | 176 – 8 | 37 – 0 | 139 – 8 |
| 655 .. | 1118 – 4 | 265 – 8 | 852 – 12 |
| | 1649 – 8 | 538 – 8 | 1111 – 0 |

## Bengal home

| | | | |
|---|---|---|---|
| 712 | 401 – 8 | 154 – 8 | 247 – 0 |

# Carpet Shed

## Abstract of ~~materials~~ differences

### Silk twist

| Indthno | Quantity Issued | returned | balance |
|---|---|---|---|
| 37 of 27. | 15 lbs — 0 | 5 lbs — 12 oz | 9 lbs - 4 oz |

### yarn & sewing

| Indthno | Quantity Issued | quantity returned | balance |
|---|---|---|---|
| 54 of 27. | ~~38 lbs — 0~~ 40 lbs - 8 oz | 38 lbs — 0 | 2 lbs - 8 oz |
| 62 .. | 11·8 — 8 | 59 — 6 | 59 — 2 |
| 107 .. | 50 — 0 raw cotton | 45 — 4 | 4 — 12 raw cotton for K. |
| 189. .. | 7 — 12 | 3 - 8 | 4 - 4 —— Woollen fl. |
| 505 .. | 50 - 12 | 30 — 0 | 20 — 12 |
| 587 .. | 75 — 0 | 29 — 4 | 45 — 12 —— |
| 729 .. | 61 — 0 | 46 — 0 | 15 — 0 |
| 732 .. | 79 - 8 | 77 — 4 | 2 — 4 |
| 737 .. | 72 — 0 | 10 — 0 | 62 — 0 — |
| 749 .. | 38 — 0 | 11 — 4 | 26 — 12 |
| 17 of 28 | 26 - 0 | 32 — 0 | — 6 — 0 |
| 205 - | 53 - 4 | 33 — 12 | 19 - 8 |
| 268 .. | 23 — 0 | 49 — 6 | — 26 - 6 |
| 346 .. | 20 - 0 | 14 — 0 | 6 — 0 |
| 375 .. | 122 — 10 | 86 - 7 | 36 — 3 |
| 423 .. | 47 — 4 | 38 - 14 | 8 - 6 |
| 672 .. | 9 — 0 | 5 - 12 | 3 — 4 |
| | 894 - 2 | 610 - 1 | 284 - 1 |

Statement showing the quantity of raw materials & manufactured articles that were not in existance when Stock was taken by the Superintendent on 31/12/26 as per his Stock Sheets

| Stock Book pages | Manufactured article | Balance as per Books | Remarks | Value Rs | as | ps |
|---|---|---|---|---|---|---|
| 775 | Wooden pudding Stirrers | 2 | not traceable in the stock list | 1 | 5 | 4 |
| 622 | Shirts for European prisoners | 1 | " | 2 | 5 | |
| 1003 | Leather cases | 2 | " | 3 | 5 | 6 |
| 1135 | Cotton Carpets | 1 | " | 11 | 12 | - |
| 1142 | wooden cup boards | 6 | " | 36 | 4 | - |
| 1653 | Tent Tape | 66 lbs-14 oz | " | 3 | 13 | - |
| 1657 | fibre pile carpets | 1 | " | 91 | 15 | - |
| 1716 | Cotton Shawls | 1 | " | 20 | - | |
| | | | | Rs 170 | 11 | 10 |

## Raw materials

| | | | | | | |
|---|---|---|---|---|---|---|
| 116 | ... mesh | 10 lbs | not traceable in the stock list | 4 | 3 | 3 |
| 179 | Rose dye | 1 lb-12 oz | " | 5 | 4 | - |
| 194 | cushion buttons | 65 | " | 0 | 14 | 6 |
| 457 | dark green dye | 1 lb | " | 4 | - | - |
| 267 | yellow wood | 35 35/192 cft | " | 88 | 2 | - |
| 479 | Blue dye | 3 lbs-7 oz | " | 10 | 8 | - |
| 512 | Indigo | 25 lbs | " | 1 | 8 | |
| 368 | date mats | 8 | " | 2 | 8 | |
| 391 | green dye | 8 oz | " | 3 | - | |
| 541 | Shine leather | 2 lbs-6 oz | " | 2 | 1 | |
| 627 | Sheep skin | 3 lbs | " | 5 | 10 | |
| 553 | Coir fibre | 110 lbs | " | 15 | 6 | |
| 564 | grey yarn | 25 lbs | " | 13 | 12 | |
| 662 | Silk waste twisted | 9 lbs-12 oz | " | 78 | - | |
| 570 | Hooks Eyes | 288 | " | 30 | - | |
| 604 | Copper Sheet | 1 lb-4 oz | " | 0 | 14 | |
| 656 | yellow braid | 4½ yds | " | | | |
| 687 | Coloured reels | | " | | - | 4 |
| | | | | Rs 265 | 15 | |

# Articles issued for inspection

| Date of issue | Name | particulars of articles | Date when billed |
|---|---|---|---|
| 28-1-27 | Mr. M. Venkatesiengar | 2 Single quilts | 21-3-27 |
| 18-2-27 | " A.V. Loganathan | 1 Chair Carpet | 6-5-27 |
| 3-3-27 | " B.J. Wesley | 1 H.C. Batts towels<br>1 Ribbed towels | 6-5-27 |
| 4-3-27 | " V.D. Ramalingam | 3½ yds tent duck | 6-5-27 |
| 16-3-27 | " Md abei dulla | 6 towels & 2 Hand Kerchiefs | 29-8-28 |
| 17-6-27 | Govindasami Jailwarder | 1 H.C double bed sheet<br>2½ yds table cloth | 20-7-27 |
| 7-7-27 | Basavaraj | 1 Sadi @ 10-8-0 | 28-8-28 |
| 4-8-27 | Basavayya | 2 towels, 1 shirt 1 pata & 1 panchay | 29-8-28 |
| 29-8-27 | Arasoji | 2 panchays | 29-8-28 |
| 6-12-27 | Mr. Kempanna | 100 lbs-800 yards twisted into rope | " |
| 17-12-27 | " Narasimhiah | 1 Carpet | " |
| 9-5-28 | " Ramachandra Rao | 3½ yds Jute proof coating | " |

Asst Comptroller

11.2.29

3 Recoveries may be expedited.

4 The clerk Venkata Rao was in the office when the civil batta cash book was called for. It was replied that the book will be searched for and produced. Vide reply of the Superintendent on the draft audit note. When the Superindent was apprised of the missing of this important record of initial transactions so early as November 1928, why necessary action was not taken to recover the said book till about March 29 when the said clerk absconded is a point for the consideration and orders of Government. Unless this book is produced the defalcation if any committed in respect of the civil batta received and disbursed could not be traced. This proves that adequate attention is not bestowed upon the preservation and safe custody of the Government records.

5. No remarks.

6. No remarks.

The sheet containing the entries from 23-4-27 to 30-4-27 is torn and pasted between entries of 1-5-26 and 9-5-26 as can be seen from the entries of the latter date gummed over by the sheet in question. Further, the entries from 1-5-26 to 8-5-26 were audited and not the entries subsequently pasted sheet. The removal of pages ~~of an~~ authorised Government record is a serious irregularity.

he work-sheds (vide Tailor shed tries book etc,) The same explana- on was offered in respect of this also. ich difference may be avoided in future.

2 The diet applications received om the private individuals may kindly arranged to be preserved in future facilitate the check of home diets eceived in the Jail premises.

This is being done.

3 The garden sales outstanding book ows that a sum of Rs. 64-14-6 is pending ecovery. The sales are noticed to re- ate to April and May 1927. Early arran- ements may be made to recover these dues d credit them to the Treasury.

This is being done.

4 Civil batta cash book for the period rom 17-8-1927 to 31-10-1927 was not pro- uced for audit though asked for. ide objection statement item No. 22(2).

Civil Batta Cash Book: Thi book was in charge of Deputy Munshi Venkata Rao who is sti absconding after committing defalcation.

totals of daily payments have not uck and the balances worked in l batta cash book from 1-11-27 8 which may kindly be arranged

This is being attended to

inst a security deposit of Rs. 250 ken from the Chief Jailor only 5-10 have been recovered, vide- 93. The balance may be arranged covered early.

The Chief Jailor has been asked to make good at once the balance of deposit Office memo has been passed to this effect.

ie acknowledgements from the Trea- for having remitted the following ounts on the dates noted against each ere not produced. They may kindly be ade available at the next audit.
ate 23-4-27 cash 160-13-3 cheque 23/-
" 30-4-27 " 192- 2-2 " 196-4-0

The Treasury Officer has acknowledged the remittance o the amounts in question. Vid Remittance Register. The au- ditors appears to have omitt to see this in the Remittance Register.

The advices of the realisations of the marginally noted cheque amounts were not made available. It may be ascer- tained in communication with the Treasury if the above cheques were cashed and if so the advices in support of the same may be arranged to be produced at the next audit.

A reference has been m to Treasury to send the adv of realization of cheq amount for Rs. 118-6-0
The Treasury advice of realization of the amount o the other cheque for Rs.21-1 has been received and paste in the Remittance book. Th Auditor has omitted to see this.

The minor irregularities that were noticed during audit were got rectified during audit.

SUPERINTENDENT,
B.C. JAIL.

| | | | | |
|---|---|---|---|---|
| thin bed sheets | 60 lbs | 37-8 | 22-8 | ✓ |
| coating cloth | 118 lbs .. | 61-4 | 56-12 | ✓ |
| Quilts. | 178 lbs Jaam cotton | 90-0 | 88-12 | ✓ |
| Tawny | 420 lbs Jyarni | 349-10 | 70-6 | ✓ |
| dusha cloth | 150 lbs .. | 125-8 | 24-8 | ✓ |
| Stitching thread | 30 lbs .. | 18-7 | 11-9 | ✓ |
| Jamaica turbal cloth | 30 lbs .. | 97-0 | -67-0 | ✓ |
| Saibis | 100 lbs .. | 92-12 | 7-4 | ✓ |
| Kitchen towels | 40 lbs .. | 65-8 | -25-8 | ✓ |
| bed sheets | 50 lbs .. | 33-8 | 16-8 | ✓ |
| dress cloth | 450 lbs .. | 540-4 | -90-4 | ✓ |
| lining dungree | 283-4 oz | 191-4 | 92-0 | ✓ |
| tent duck | 224-4 | 96-2 | 128-2 | ✓ |
| Tawny | 160-0 | 216-8 | -56-8 | ✓ |
| duck Hand towels. | 125-0 | 88-6 | 36-10 | ✓ |
| Stitching thread | 40-0 | 30-6 | 9-10 | ✓ |
| glass duster | 161-8 | 119-6 | 42-2 | .. |
| duster cloth | 133-0 | 119-¾4 | 13-2 | ✓ |
| dress cloth | 404-8 | 534-4 | -129-12 | ✓ |
| V.P. Batti towels | 102-8 | 56-0 | 46-8 | ✓ |
| English Hand towels | 140-0 | 44-8 | 95-8 | ✓ |

| | | | | |
|---|---|---|---|---|
| 130 | Hand towels | 80 lbs 64's mercerised yarn | 78 lbs -12 ozs | 1 lb - 4 ozs |
| 14 | Sadies | 74½ lbs yarn | 43½ lbs | 31 - 4 |
| 15 | dusters | 160 lbs 2 yarn | 134 lbs | 26 - 0 |
| 16 | Napkins | 45 lbs " | 40 lbs | 4 - 0 |
| 30 | Single quilts | 135 lbs 2 yarn & Cotton | 104 lbs -12 ozs | 30 - 4 |
| 48 | Turban cloth | 15 lbs 2 yarn | 11 - 2 | 3 - 14 |
| 56 | Sadies | 20 lbs " | 18 - 8 | 1 - 8 |
| 57 | dress cloth | 420 lbs " | 530 - 8 | - 110 lbs 8 ozs |
| 65 | Sheeting | 110 lbs " | 108 - 4 | 1 - 12 |
| 103 | Cotton Cord | 170 lbs " | 167 - 0 | 3 - 0 |
| 120 | Nanar tape | 100 lbs " | 81 - 6 | 18 - 10 |
| 202 | Twl drill | 290 lbs | 201 - 8 | 88 - 8 |
| 228 | patty thread | 20 lbs | 8 - 4 | 11 - 12 |
| 287 | Hand kerchiefs | 20 lbs 2 yarn | 13 - 8 | 6 - 8 |
| 390 | Bed sheets | 28 Hand kerchiefs 30 lbs 2 yarn | Twl - 28 lbs - 0 | 28 Hand kerchiefs 2 - 0 |
| 391 | cotton cord | 100 lbs " | 91 lbs - 0 | 9 - 0 |
| 409 | Counterpanes | 55 lbs " | 52 - 8 | 2 - 8 |
| 457 | dress cloth | 320 lbs " | 245 - 12 | 74 - 4 |
| 458 | lining dungree | 270 lbs " | 225 - 8 | 44 - 8 |
| 519 | Single quilts | 243 lbs yarn & Cotton | 79 - 8 (from 29 3/17 to 10 11/27) | 163 - 8 |
| 537 | dress cloth | 340 lbs 2 yarn | 362 - 12 | - 22 - 12 |
| 540 | pancheys | 43 lbs " | 18 - 4 | 24 - 12 |
| 634A | Belt tape | 20 lbs " | 11 - 0 | 9 - 0 |
| 653 | Single bed sheets | 60 lbs " | 83 - 8 | - 23 - 8 |
| 654 | drill patterntowels | 150 lbs " | 78 - 12 | 71 - 4 |
| 665 | Sadies | 25 lbs " | 17 - 12 | 7 - 4 |
| 683 | " | 15 lbs " | 9 - 0 | 6 - 0 |
| 684 | " | 35 lbs | 21 - 2 | 13 - 14 |
| 696 | plain Shirting | 60 lbs 2 yarn | 41 - 0 | 18 - 6 |
| 736 | Stitching thread | 30 lbs 2 yarn | 12 - 4 | 17 - 12 |
| 768 | twt drill | 70 lbs 2 yarn | 56 - 0 | 14 - 0 |
| 769 | Hand towels | 210 lbs - 4 - | 166 - 0 | 44 - 0 |

| Stock Ledger Folio | Indent No | Name of Article | Quantity issued as per indent | Quantity posted in the Stock book | Excess |
|---|---|---|---|---|---|
| 531 | 173 of 28 | grey yarn | 30 lbs | 50 lbs | 20 lbs |
| 491 | 167 & 454 of 28 | mathai galas | 200 | 400 | 200 |
| 518 | 67 of 27 | Chunam | nil | 40 seers | 40 A |
| 559 | ~~559~~ 90 .. | Solder simplex | nil | 4 oz | 4 oz |
| 576 | 44 .. | Sulphuric acid | nil | 19½ lbs | 24 l |
| | 97 .. | .. | nil | 4½ lbs | |
| 644 | 26 .. | wire nails | nil | 2 oz | 2 oz |
| 645 | 195 .. | beeswax | nil | 12 oz | 12 oz |
| 657 | 79 .. | Cocoanut oil | 2 lbs | 2 lbs - 4 oz | 4 o |
| 659 | 239 of 27 | Brass sheet | nil | 4 oz | 4 o |
| | 420 & 424 .. | .. | nil | 7¼ lbs | 7¼ |
| 665 | 453 of 27 | Swedish iron | 2 lbs | 3 lbs | 1 lb |
| 674 | 298 of 27 | rose wood | nil | 2 c. ft | 2 c. |
| | 776 .. | .. | nil | 1/24 c. ft | 1/24 c. |
| 712 723 | 126 .. | galnuts | 12½ lbs | 37½ lbs | 25 lbs |
| 716 | 393 .. | Teak wood | ⅔ c. ft | ¾ c. ft | 1/12 c. ft |
| 765 | 523 .. | Cocoanut oil | nil | 4 oz | 4 oz |
| 795 | 120 of 28 | Rice flour | nil | 1¾ lbs | 1¾ lbs |
| 799 | 775 of 27 | Teak wood | nil | 1/48 c. ft | 1/48 c. |
| 819 | 139 of 28 | Soaps | 4 lbs | 4½ lbs | ½ lbs |
| 2156 | 426 of 28 | Coloured cotton blue 20s | nil | 5 lbs | 5 lbs |
| 1832 | 33 of 27 | Cotton Cord | nil | 1½ lbs | 1½ lbs |

Objection Att. item No. 53

## Excess postings of issue of raw materials

| Stock Ledger Folio | Indent No. | Name of article | Quantity issued as per Indt. | Quantity posted in the Stock book | Excess | Remarks |
|---|---|---|---|---|---|---|
| 531 | 173 of 28 | Grey yarn | 30 lbs. | 50 lbs. | 20 lbs. | There is no excess posting. issue of 50 lbs. is made on 2 indents Nos. 172 + 173 of 28. The objection is due to imperfect checking. |
| 491 | 167 + 454 of 28 | Mathu galas | 200 | 400 | 200 | There is no excess issue. Vide Indts. in question. Postings in the Stock books are also correct. |
| 518 | 67 of 27 | Chunnam | – | 40 Seers | 40 Seers | It is no excess issue. For Indigo Baneys 40 seers were issued but not noted in Trifoil Indent. The omission was due to oversight. Without ~~pattern cutch~~ Chunnam no indigo Solution can be got. |
| 559 | 90 of 27 | Soldering lead | – | 4 ozs | 4 ozs | Issue is correct. Indt. No. should be 907 of 26 and not 90 of 27. |
| 576 | 44 of 27 | Sulphuric acid | – | 19½ lbs. | 19½ lbs. | This is not 44 but 91 of 1928 |
| | 97 of 27 | — do — | – | 4½ lbs. | 4½ lbs. | This indent is 145 & not 97. |
| | 26 of 27 | Wire nails | – | 2 ozs. | 2 ozs. | Issue is correct. No. of Indt. quoted in the Stock Book should be 260 of 27 instead of 26 of 192 |
| | 195 of 27 | Beeswax | – | 12 ozs. | 12 ozs. | Issue is correct but the article was issued on Indt. 185 of 1927 and not 195. |
| | 79 of 27 | Cocoanut oil | 2 lbs. | 2¼ lbs. | 4 ozs. | There were 2 lbs. 4 ozs. of oil in stock and the whole quantity was issued and charged of in the Stock Book. The omission of 4 ozs. in the Trifoil indent is a clerical error. |
| | 239. of 27 | Brass sheet | – | 4 ozs. | 4 ozs. | This Indt. ought to be 289 and not 239. |
| | 420 + 421 | " | – | 7¼ lbs. | 7¼ lbs. | omission in the Indent is due to oversight. now entered. |
| | 453 of 27 | Swedish iron | 2 lbs. | 3 ~~ozs~~ lbs. | 1 lb. | One lb. was subsequently issued and charged of in the Stock Register but omitted in the Trifoil Indt. by forgetfulness. |

| | | | | | |
|---|---|---|---|---|---|
| 74 | 298 of 27 | Rosewood | 2 c.ft. | 2 c.ft. | This is correct. Entry of 2 c.ft. in the Indt. book. |
| | 776 of 27 | " | $\frac{1}{24}$ c.ft. | $\frac{1}{24}$ c.ft. | $\frac{1}{9}$ of a c.ft. is noted in the Indent instead of $\frac{1}{24}$ c.ft. Necessary correction is now made in the Register. |
| 1[illegible] 723 | 126 of 27 | Galnuts | 12½ lbs. | 37½ lbs. | 25 lbs. The total quantity was issued on indent 126 but omission of entry in the Indent was due to oversight. |
| 16 | 393 of 27 | Teakwood | $\frac{3}{3}$ c.ft. | $\frac{3}{4}$ c.ft. | $\frac{1}{12}$ c.ft. Due to oversight. Necessary correction made |
| 65 | 523 of 27 | Cocoanut oil | - | 4 ozs. | 4 ozs. There is entry in the Indent book. Vide Indt. 533 and not 523. |
| 195 | 120 of 28 | Rice flour | 1¾ lbs. | 1¾ lbs. | This quantity has been ~~used~~ issued on Indt. |
| 799 | 775 of 27 | Teakwood | $\frac{1}{48}$ c.ft. | $\frac{1}{48}$ c.ft. | Entry in the Indt. has been omitted by oversight. Now rectified. |
| 819 | 139 of 28 | Soaps | 4 lbs. | 4½ lbs. | ½ lbs. It ought to be 4½ lbs. in the Indent also. obviously a clerical error. |
| 156 | 426 of 28 | Colored cotton blue 20s | - | 5 lbs. | Issue is correct. The indent No. is 421 of 28 and not 426. Also a clerical error. |
| 832 | 33 of 27 | otton cord | - | 1½ lbs. | Issue is correct. The Indt. No. is 338 and it is correctly entered in the Stock Register. Number 33 is wrongly taken. |

[illegible]
Superintendent
B.C. Jail

25/9/28

Register showing the raw materials received from and the finished products returned to stores.

| Date | order No | particulars of the order | Indent No & date | Raw materials | Finished products returned to Stores | wastage of each article | Number of prisoners employed on labour | Initials of the Storekeeper | Remarks (for having returned to stores or used on other indents) |
|---|---|---|---|---|---|---|---|---|---|

Annexure A

A. Thalappa Asst
Dy Asst comptroller
11.3.89

atement showing the raw materials issued and the finished products obtained in the Gunny shed as regards the cotton and yarn issued.

| Indt. No. | Issues. lbs. | ozs. | Finished products lbs. | ozs. | Shortages. lbs. | ozs. |
|---|---|---|---|---|---|---|
| 28 of 27 | 111 | - 4 | 38 | - 12 | 72- | 6 |
| 264 of27 | 200- | 0 | 205 | - 12 | - 5- | 12- |
| 686 of27 | 66- | 12 | 5 | - 15 | 60- | 13 |
| 784 of27 | 8- | 0 | 4 | - 8 | 3- | 8 |
| 13 of28 | 104- | 4 | 33 | - 1 | 71- | 3 (yarn) |
| 245 of28 | 158- | 0 | 93 | -11 | 64- | 5 |
| 436 of 28 | 78- | 12 | 49 | - 15 | 28- | 13 |
| 438 of28 | 19- | 2 | 14 | - 11 | 4- | 7 |
| 588 of28 | 15- | 6 | 9 | - 8 | 5- | 14 |
| 664 of28 | 18- | 12 | 17 | - 2 | 1- | 10 |
| Total | 780 | - 4 | 472- | 15 | 307- | 5 |

wastage @ 6% 32-5

275-0 = Rs 275-0-

A. Sholarin
Assistant Controller.

Statement showing the raw materials issued and the finished products obtained in the Gunny shed in respect of cotton fibre and twine.

| Indt No. | Issues lbs. ozs. | Finished products lbs. ozs. | Shortages lbs, ozs. |
|---|---|---|---|
| 101 of 27 | 320- 8 | 45- 4 | 275- 4 |
| 104 of 27 | 293- 8 | 262- 8 | 31- 0 |
| 154 of 27 | 363- 4 | 133-8 | 229-12 |
| 156 of 27 | 307- 4 | 132-0 | 175-4 |
| 511 of 27 | 90- 0 | 50- 8 | 39- 8 |
| 579 of 27 | 445- 0 | 30- 0 | 415- 0 |
| 633 of 27 | 200- 0 | 89- 0 | 111- 0 |
| 752 of 27 | 294-12 | 232- 4 | 62- 8 |
| 758 of 27 | 665- 0 | 154- 0 | 511- 0 |
| 43 of 28 | 462- 0 | 334- 0 | 128- 0 |
| 276 of 28 | 100- 0 | 34- 4 | 65-12 |
| 397 of 28 | 382- 0 | 197- 6 | 184-10 |
| 566 of 28 | 125- 0 | 87- 0 | 38- 0 |
| 596 of 28 | 370- 4 | 104-6 | 265-14 |
| Total | 4418- 8 | 1886-0 | 2532-8 |

For Jute & Hessian

ascertained is also hereunder

Assistant Comptrc

Total of
Shatages.

| | |
|---|---|
| Gunny | Rs 275 —o—o |
| weaving | Rs ~~720~~ —o—o |
| | 150 —o—o |
| Tailor. | 166 —o—o |
| cumbly | 320-0 0 |
| Carpet | 1631 —o—o |

| | | | |
|---|---|---|---|
| 353 | 27 9/28 | Brass Sheet | 12 oz ✓ |
| 861 | 17 8/28 to 22 8/28 | Cocoanut oil | 6½ lbs ✓ |
| | 29/28 | " | 4 lbs ✓ |
| 862 | 17 8/28 | charcoal | 100 lbs ✓ |
| | 31 8/28 | " | 100 lbs ✓ |
| | 12 9/28 to 20 9/28 | " | 200 lbs ✓ |
| 565 | 5-9-28 | Screws | 5½ doz ✓ |
| 632 | 13-1-27 | yellow shamla | 9 ✓ |

for Sundry Works in the Smithy Shop

Supplied to Registrar Civil & billed for.

is shown to have been issued to the supdt D.C. gail & it is not traceable in dept supplies books.

This is entered in the Sales Book.

Superintendent
25/9/29

| | | | |
|---|---|---|---|
| 31 12/27 to 9 1/28 | Cocoanut oil | 27½ lbs ✓ | |
| 20 1/28 | | ½ lb ✓ | Contingencies |
| 28 1/28 to 8 2/28 | | 7½ lbs ✓ | |
| 6 2/28 to 25 2/28 | | 3 lbs ✓ | |
| 26 5/28 | Sand papers | 2 ✓ | Contingencies |
| 17 1/2 8 | tacks nails | 4½ lbs ✓ | |
| 13 6/28 | " | ½ lb ✓ | Contingencies |
| 13 6/28 | screws | 9 doz ✓ | |
| 9 1/2 8 | Scissors | 36 ✓ | Plant & Tool |
| 21 1/28 | fire wood | 300 lbs ✓ | |
| 6 3/28 | " | 375 lbs ✓ | Vide Invts. |
| 18 8/28 | Coir twine | 12½ lbs ✓ | Contingencies (for Sp. Wheels in the Curing Shed) |
| 1 2/28 to 7 9/28 | lamp oil | ~~66 lbs~~ 66½ lbs ✓ | Contingencies |
| 17 2/28 | Axe | one ✓ | ~~Plant~~ Supplied for use in the fire wood Godown. |
| 12 2/28 | Nettlefold Staples | 1 lb ✓ | Plant & Tools. |
| 25 2/28 | Cocoanut oil | 2 lbs ✓ | |
| 6 3/28 | " | 5 lbs ✓ | |
| 6.3.28 | " | 2 lbs ✓ | |
| 6 3/28 & 31 3/28 | " | 2½ lbs ✓ | Contingencies |
| 11 3/28 to 8 5/28 | " | 14 lbs ✓ | |
| 5 5/28 to 4 8/28 | " | 26 lbs ✓ | |
| 1 3/28 to 12 4/28 | Charcoal | 200 lbs ✓ | |
| 28.4.28 | " | 100 lbs ✓ | |
| 0.5.28 | " | 100 lbs ✓ | For Sundry Works in the Drying Shed |
| 6.6.28 | " | 100 lbs ✓ | |
| 2/28 to 4 2/28 | " | 200 lbs ✓ | |
| 9 8/28 | " | 100 lbs ✓ | |
| 26 3/28 | bits | 24 ✓ | Plant & Tools |
| 31 3/28 | Beeswax | ½ lb ✓ | Contingencies |
| 5 6/28 to 10 9/28 | " | 1½ lbs ✓ | |
| 0 4/28 6/28 | date mats | 22 ✓ | For use in the Dairy and Shed as assessed. |
| 5 3/28 | | | posted in the Store book to Dist Store |
| 20 4/28 | pugree Cloth | 62 yds | officer Chittagong, also to Asst in the Dept Supplies book. This is |
| 28/27 to 18/28 | Tendons | 20 23/24 ✓ | Contingencies entered in the D.T |
| 6.7.28 | Goldsmiths files | 2 ✓ | Plant & Tools Booked against |
| 25 2/28 | Shoe leather | 6 lbs ✓ | Contingencies Said to 7 Kh turbans Which Contain 42 |
| 21 2/28 | Chisel for jack plane | 1 ✓ | Plant & Tools Pugree cloth |

| | | | |
|---|---|---|---|
| 3-1-28 | Wire nails | 2 lbs | |
| 21-2-28 | " | 2 lbs | |
| 8-9-28 | " | 1lb-14oz | |
| 24-9-28 | " | 1 lb | |
| 4-7-27 | Cocoanut oil | 2 lbs | |
| 5/7/27 to 20/7/27 | " | 8 lbs | |
| 30-7-27 | " | 2 lbs | |
| 23/8/27 to 27/8/27 | " | 6½ lbs | |
| 8-9-27 | " | 2 lbs | Continues |
| 28/9/27 to 29/9/27 | " | 4½ lbs | |
| 10/10/27 to 8/11/27 | " | 8½ lbs | |
| 12-11-27 | " | 2 lbs | |
| 12/7/27 to 12/2/28 | Lamp oil | 53½ lbs | |
| 1-7-27 | Charcoal. | 100 lbs | |
| 7-7-27 | " | 50 lbs | |
| 16-8-27 | " | 100 lbs | For sundry works in the Brick Shed |
| 9-9-27 | " | 100 lbs | |
| 27-9-27 | " | 100 lbs | |
| 1-10-27 | " | 100 lbs | |
| 20-10-27 | " | 100 lbs | |
| 7-7-27 | Binding Scissors | 1 | Plant & Tools Continues |
| 23-7-27 | Aluminium paint | 1 tin | |
| 29-9-27 | firewood | 750 lbs | |
| 17-11-27 | " | 1500 lbs | Vide Sks. |
| 26-10-27 | Charcoal | 100 lbs | |
| 4-11-27 | | 100 lbs | |
| 8-11-27 | | 100 lbs | |
| 30-11-27 | | 100 lbs | |
| 28-12-27 | | 100 lbs | For Sundry works in the Shed |
| 12-1-28 | | 50 lbs | |
| 17-1-28 | | 50 lbs | |
| 26/1/28 to 6/2/28 | | 250 lbs | |
| 28-2-28 | | 100 lbs | |
| 7-3-28 | | 100 lbs | |
| 17/11/27 to 26/11/27 | Co. commutator | 4 lbs | |
| 30/11/27 & 8/12/27 | | 5½ lbs | |
| 24/12/27 | | 2½ lbs | |

| | | | | |
|---|---|---|---|---|
| 695 | 30·3·27 | Charcoal | 100 lbs ✓ | |
| | 20·4·27 | " | 100 lbs ✓ | |
| | 25·5·27 | " | 100 lbs ✓ | Contingencies |
| | 13·5·27 | " | 100 lbs ✓ | |
| | 17–6–27 | " | 100 lbs ✓ | |
| 706 | 6·3·28 | blue dye | 1 lb ✓ | Issued to Carpet Shed for giving blue tint to Dawney Carpets |
| 710 | 26·2·27 | Cocoanut oil | 5 lbs ✓ | |
| | 9·3·27 | " | 2 lbs ✓ | |
| | 14·3·27 | " | 1 lb ✓ | |
| | 22·3·27 | " | 1 lb ✓ | |
| | 23·3·27 | " | 2 lbs ✓ | |
| | 30·3·27 | " | 3 lbs ✓ | Contingencies |
| | 19·4·27 | " | 3 lbs 2 lbs ✓ | |
| | 26·4·27 | " | 3 lbs 4½ lbs ✓ | |
| | 5·5·27 | " | 2 lbs 5 lbs ✓ | |
| | 13 5/27 to 17 5/27 | " | 4½ lbs ✓ | |
| | 13 6/27 to 16 6/27 | " | 5 lbs ✓ | |
| | 29–6–27 | " | ½ lb ✓ | |
| 715 | 3·7·28 | Kaki reels | 10 ✓ | Vide Indt. |
| 720 | 9·5·27 | Shoe leather | 3¾ lbs ✓ | |
| | 29–6–27 | " | 3½ lbs ✓ | Contingencies |
| | 1–2–28 | " | 6 lbs ✓ | |
| 725 | 28·4·27 | screws | 15 doz ✓ | Contingencies |
| 733 | 23·8·27 | rice flour | 30 lbs ✓ | Vide Indt. |
| 734 | 8·7·27 | firewood | 150 lbs ✓ | — do — |
| 739 | 13·7·27 | Binding hammers | 2 ✓ | |
| 740 | " | paring Knives | 2 ✓ | Plant & Tools |
| 741 | " | Bodkins | 2 ✓ | |
| 742 | " | Binders needles | 6 ✓ | |
| 743 | " | blue ink | ¼ lb tin ✓ | Contingencies |
| 744 | " | red ink | — do — ✓ | Contingencies |
| 745 | " | Enamel cup Saucers | 2 ✓ | Plant & Tools |
| 746 | 20·5·27 | Ruling pens | 200 ✓ | — do — |
| 747 | " | flannel | 2 yds ✓ | — do — |
| 755 | 30·5·27 | spindle oil | bottle ✓ | Contingencies |
| 756 | 14–6–27 | glue | 1 lb ✓ | Contingencies |
| 763 | 7–6–27 | Lamp wicks | 1 ✓ | Plant & Tools Contingencies |

| | | | | |
|---|---|---|---|---|
| 591 | 194/27 to 196/28 | Kodgers needles | 168 | Contingencies |
| 600 | 31.12.27 | Silver | 2 tolas | Vide Indt. No. |
| 602 | 9/27 to 49/28 | files | 18 | Plant & Tool |
| 605 | 4.2.27 | paddy husk | 1 bag | for Sundry works in the Smithy Shed |
| 609 | 14.7.27 | Salamoniac | 8 oz | 469 of 27 Vide Indt 468 of 27 |
| 610 | 1.3.27 | Shoe leather | 8 lbs-5 oz | Contingencies |
| 616 | 19.8.27 | pincers | 1 | Plant & Tool |
| ~~622~~ | ~~16.2.27~~ | ~~glue~~ | ~~3 oz~~ | |
| 622 | 23.5.27 | glue | 1 lb | Contingencies |
| 626 | 21-7-28 | Brace | 1 | Plant & Tool |
| 629 | 25.8.27 | Tamarind seeds | 800 pcs | Issued to Coomby for Starching Cuttely yarn |
| 637 | 6.10.27 | Bajjay | 2 lbs-8 oz | Powdered & used for Woollen Carpets Sent to Dasara Exhibition |
| | 31-12-27 | —"— | 5 lbs | |
| 644 | 8.4.27 | wire nails | 6 oz | Plant & Tool |
| 645 | 14.3.27 | Beeswax | 8 oz | Contingencies |
| | 13.5.27 | " | 8 oz | |
| | 20-7-27 | " | 1 lb | |
| | 31.3.28 | " | 8 oz | |
| 46 | 16.8.27 | Tent needles | 12 | Contingencies |
| " | 29.8.28 | " | 6 | —Do— |
| 48 | 20.6.27 | Iron rivits | 2 lbs-8 oz | Issued to Smithy Shed for Sundry works |
| | 31-10-27 | —do— | 4 lbs | Vide Indt. 394 of 1927 |
| 50 | 3.11.27 | Steel bar | 24 lbs | Issued to Smithy Shed for making Some Plant & Tools for use in the Shed itself |
| 57 | 6-1-27 | Cocoanut oil | 2 lbs | |
| | 18.1.27 | " | 4 lbs | Contingencies |
| | 24-1-27 | " | 3 lbs | |
| | 2.2.27 | " | 1 lb | |
| | 5.2.27 | " | 2 lbs | |
| 658 | 12-1-27 | Charcoal | 100 lbs | For Sundry works in the |
| 659 | 29-10-27 | Brass Sheet | 11 lbs-11 oz | Issued for Cotton tap 82 Indt. 635 of 19 |
| 665 | 30.1.27 | Swedish iron | 6 lbs | Contingencies |
| 668 | 27-1-27 | washing soda | lbs | Vide Indt. 83 (A) of 1927 |
| 677 | 6-1-27 | No 10½ grey yarn | lbs | Contingencies |
| 683 | 28.3.27 | yellow wood | ft | Saw timber sold & b for |
| 689 | 6/27 to 52 | lamp oil | 1 lb | Contingencies |
| 691 | ~~29.8.28~~ | Awls. | 18 | Plant & Tools |
| 695 | 20-1-27 | Charcoal | lbs | For Sundry work in the Smithy She |
| | 17-2-27 | | lbs | |
| | 4-3-27 | | lbs | |

| Folio | Date | Name of article | Quantity | Dispatch. Remarks |
|---|---|---|---|---|
| 74 | 28 4/27 to 21 7/28 | corner files | 9 | Plant & Tools. |
| 75 | 3.2.28 | Chalk | 4 lbs ✓ | Contingencies |
| 80 | 3.5.28 | brass box lock | 1 ✓ | (indent 113 of 28) Vide Indt. 1130 of 1927 |
| 90 | 14 6/27 to 19 4/28 | grease. | ~~2 lbs~~ ✓ | Contingencies |
| 107 | 13.1.27 | big needles. | 12 ✓ | Plant & Tools |
| 109 | 6 3/28 to 21 7/28 | Chisels | 19 ✓ | —Do— |
| 131 | ~~Kumchigey~~ 11.4.27 | Kumchigey | 3 ✓ | —Do— |
| 190 | Indent 8324 27 | padlocks | 3 ✓ | Vide Indt. 832 of 1927 |
| 271 | 13.3.28 | Brushes | 3+1 | Plant & Tools |
| 291 | 20.9.28 | French polish | 12 bottles ✓ | Issued to the Carpenter Shop for using for furniture. |
| 339 | 27.6.28 | Fat. | 1 lb ✓ | Contingencies |
| 343 | 5.7.27 | Copper sulphate | 0-6 oz ✓ | Issued to Book Binding Section for making paste & kept there. |
| | 1-12-27 | " | 3-0 ✓ | |
| | 21-1-28 | " | 1-0 ✓ | |
| 368 | 6.9.27 | date mats | 8 ✓ | Used for packing articles sent to Exhibition, Nagpur |
| 373 | 4.10.27 | cliffed fawn wool | 6 1/9 lbs ✓ | Vide Indt. 6 of 1927. |
| 382 | 28.3.27 | bamboos | 2 ✓ | Issued for use in the Jail Kitchen |
| | 4-10-27 | " | 8 ✓ | |
| 400 | 30.7.28 / 3.6.28 | zinc bucket | 2 ✓ | Plant Tools |
| 407 | 31-12-27 | Emery paper | 4 ✓ | Contingencies |
| 450 | 7-10-27 | inch tapes | 3 ✓ | Plant & Tool |
| | 12.9.28 | " | 1 ✓ | —Do— |
| 477 | 6.2.28 | saws | 2 ✓ | —Do— |
| 478 | 22.2.28 | raw goat skin | 1 ✓ | |
| | 25.2.28 | | 1 ✓ | |
| | | | 1 ✓ | Contingencies |

**statement on the examination of the.....accounts for**

WD 0639—GPB—4

| Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final dispos |
|---|---|---|---|
| | ~~respect of the~~ which there excess issues were used were not stated. In Connection with this it may also be stated that ~~it~~ it has been noticed in audit that the materials stated ~~to~~ have been ~~supplied~~ supplied by the parties were not traceable in the gate pass book ~~book~~ maintained by the Gate Keepers. | This is explained already. Care will however be taken to get materials supplied by the parties entered in the Gate Book in future As already explained the omission was due to absence of literary warders detailed for duty at the gate. | |

B Richardson
Superintendent
City Central Jail
Bangalore
25/9/29

D.W. Krishna Moorthy

D.] **Objection statement on the examination of the.....**

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund |
|---|---|---|---|
| Issues of raw ~~materials~~ materials not supported by requisitions. | | Vide Statement A How these articles were issued without requisitions may kindly be stated and the connected orders in respect of which they were issued may kindly be noted against each issue. | Materials issued to workshops come under 3 groups. Group 1. includes raw materials required for manufacture of finished products. It is only these that appear in the Indent referred to in Rule 842 of the Mysore Jail Manual and not other articles. Group 2 - includes plant + Tools. Group 3. includes contingent articles such as oils, brooms needles, etc. Articles of groups 2 & 3 are obtained from contractors on regular indents + issued to sheds directly and they do not pass through Trifoil Indents referred to by the auditors. Stt. A list contains almost all the articles coming under groups 2 & 3. |
| Excess ~~Issues~~ shown in the ~~Excess~~ Raw Materials ~~Issues~~ of the ~~quantities~~ ~~Stores~~ in the ~~Stores~~ Indents. | | Vide Statement B. How the quantities were issued in excess of those indented for should be stated The ~~in~~ respective orders if any in | Vide explanation furnished against each item in the Statement B referred to. |

C. O. 308—L. A. D.] **Objection statement on the examination of the ..... accounts for**

WD 0639—GPB—4,0

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final disposa |
|---|---|---|---|---|
| egister<br>oving articles purchased<br>les mentioned are not<br>e in the Stock ledgers.- | | | These articles were purchased direct from Bazaar. The following are the Indents in which they were issued to workshops for manufacturing purposes. | |
| 3 pitths. 0-12-0<br>5 yds cust. ain cloth<br>23 3/4 yd long cloth 18-15-9<br>~~4 Blankets 3-12-0~~<br>Ream brown paper<br>12 pitth Shapes. 5-0-0<br>13-8-0<br>Baroda cotton 7 lbs 3-15-0<br>1/2 yd cretone 2-0-0<br>Lieces of steel reeds<br>for long pounce<br>roller shuttles.<br>2 yds braid @ 3-10-8<br>6 yds perke.<br>manual Capila 28-0-0 | | Why these articles were not passed through the Stores accounts may kindly be stated.<br>If these articles have been directly issued to the workshops the indents in which these articles were included may be intimated | (1) pitths & pith Shapes - Issued on Indt. 699 of 27<br>(2) curtain cloth & Long cloth - Do 239 of 27<br>(3) Pronda cotton - Do 741 of 27<br>These have passed through all the Registers except the Stock Registers. This omission was due to oversight.<br>For steel reeds & shuttles, see pages 107 & 122 of plant & Tool Register.<br>For one md. of Kapila. Vide page 700 of the Stock Register. | |

Objection statement on the examination of the .....accounts for

WD 0639—GPB—4,000—20

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final disposal |
|---|---|---|---|---|
| Rt. No. 805/ 9.2.28. Messrs. Yacoob Chiff & Co. | 89 pairs Kaki Cotton patties | | | |
| 2354/14 5/28. purchased from Lazar. | 4½ yds net 10½ yds long cloth 10 yds tape. | as above | purchased on 11/5/28. Bill enclosed. | |
| Receipt ~~Indents~~ Nos 250 to 257. Certain articles supplied ~~per~~ Mr. H. Veerappa. | | It is noted on them as paid & cancelled. ~~by~~ Coling Supdt. | The contractor did not produce these two receipts along with other receipts when he submitted his bill for supplies made and said that he lost the receipts. Consequently the Supdt. made a note on the office copies of the receipts to the effect that the amount of the said receipts was paid etc. | |
| Rt No. 382-5/15 5/27 for 270 lbs clipped white wool ~~received~~ supplied by Mr. Ramanujam Mudliar. | | As per indent 310 5/12/27 the order placed was for 50 mds of clipped white wool, the supply made in the receipt in question is 270 lbs. Its remarked on the receipt that the Contractor is to be paid @ Rs 12/- and, as per Supdt's order. The said order may be produced & the rate formerly agreed upon may be intimated. | The indent was for the supply of 50 mds. of wool, but only 10 mds. 20 lbs. or 270 lbs. were supplied by the contractor & the balance was not received from him as it was not according to approved sample. On account of inferiority of the article, rate was reduced to Rs. 12/- per md. and contractor paid accordingly. The accepted rate was Rs. 14/- per md. The reduction of rate in question has been approved by the Stores purchase Committee in their letter No. 6073 5/9-12-27. Copy enclosed. The quantity supplied is found in the bill enclosed herein. Vide pages 835, 836 & 837 of Stock Register. | |
| Bill Register: On 19 5/28 a sum of Rs 13-12-0 is stated to have been paid to Messrs. Srinivasalu Sons B. cls for supply ~~of~~ curtain net | | What is the quantity supplied & wherein it is noted in the Stock book, may be | | |

| al | Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final disposal |
|---|---|---|---|---|---|

The following articles supplied have not been posted in the bin Register

| Receipt No & Date | Name of contractor supplied | Name, particulars & quantity | | |
|---|---|---|---|---|
| 64 D/12 2/27 | Messrs. Jacob Sheiffles. | 83 pairs Kaki Cotton patties | when these articles were purchased | These articles were purchased on the dates on which receipts therefor were written. The said dates are noted against each receipt. |
| 66 D/12 2/27 | — Moosa Raza Saheb | 9 pairs ammunition boots | | |
| | | 77 pairs Sandals | | |
| 128 D/23 3/27 | H. Veeraffa. | 20z cornflour. | | The duplicates of suppliers bills in the case of the following items are herewith produced. |
| 192 D/28 4/27 | K. M. Subbamma Rao | 89 Kaki Kullas. | | Receipt 66 D/12 2/27 {9 pairs of Ammn: boots; 77 pairs of Sandals |
| 211 D/6 5/27 | Messrs Jacob Sheiffles Co. | 6 yds Kaki serge. | The duplicate of the suppliers bill | - 192 D/28 4/27 89 Khaki Kullas |
| 226 D/14 5/27 | —do— | 3 yds —do— | in which these | - [illegible] |
| 225 D/14 5/27 | —do— | 2 Silver Chevrons three stripes each | articles were | - [illegible] |
| | | 3 —do— 2 stripes | included may | - [illegible] |
| | | 4 —do— 1 stripe | be arranged to | |
| | | 20 yds woollen Cherras | be produced for | The duplicates of bills in the case of other articles are not available |
| | | 1 pair Silk Shoulder cord. | audit. | |
| | | 2 Mysore Insignia. | | |
| 247 D/30 5/27 | —do— | 6 pairs Kaki Cotton patties | | |
| 249 D/31 5/27 | —do— | 2 gold Mysore insignia | | |
| 497 D/29 10/27 | M. D. Peer Sons | 81 pairs Ammunition boots. | | |
| 508 D/8 11/27 | —do— | 9 pairs | | |
| 538 D/21 11/27 | —do— | 2 pairs brown boots. | | |

**Objection statement on the examination of the.....accounts for**

WD 0639—GPB—4,000—20-10-28

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final disposal |
|---|---|---|---|---|
| Stock of raw materials in process of manufacture. | | | | |
| Indent 159 of 26 Shows an issue of 5 bottles polish & this does not appear in the Stock list | | The shortages in respect of these articles may kindly be arranged to be accounted for or their cost amount to be recovered from the parties responsible | Vide para No. H. and I. in the main report | |
| —162— —do— 2½ bottles polish | | | | |
| 637. Cocoanut oil 1½ ltrs do | | | | |
| 902. Magenta 2 oz<br>Rose dye 4 oz<br>yellow 4 oz<br>scarlet 2 oz | | | | |
| Quantity of raw materials issued as per indent | Actual Stock in the workshops as per stock list | | | |
| Indt 162 of 26. Rattan 25 lbs | ½ yds | | | |
| 293. silver ⅛ tola | ½ tola | | | |
| 407(4) Rattan waste 10 lbs | 2 yds | | | |
| 774 Turban cloth 12½ yds | 18½ yds | | | |
| 871. No. 10½ gray yarn both 36 lbs | 2¾ yds | | 36 lbs. of No. 10½ yarn are correct. The balance of 24 lbs. has been returned in the shape of finished product. 2¾ yds. of sheeting comes under [illegible] 773 and not 774. | |
| 773. Issue of sheeting @ 0-13-3 appears in the Stock list against indent No 774 of 26 & the same is not to be found in the indent. | | | | |

| Serial No. | Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final dispos |
|---|---|---|---|---|---|
| 8 44 | Stock of manufacturing tools & plant | | | | |
| | as per Stocklist on 31.12.26 — As per book of Tools & Plant | | These may kindly be ordered to be transferred from this Cost arranged to be removed from the books responsible for their existence | All these are found in the Stock Register of Plant and Tools. Vide page 162. | |
| | Files 3. — nil | | | | |
| | Nickel Cutting Knives 8. — " | | | | |
| | Awls. 12 — " | | | | |
| | Compasses 2 — " | | | | |
| | padlocks 2 — " | | | | |
| | Leather scrapes. 28 — " | | | | |
| | nail cutters 2 — " | | | | |
| | Iron last. 1 — " | | | | |
| | Stock Register of tools & plants | | | | |
| | Class. Files out of 12 3 of value Rs 2-10 0 have been shown as written off | | The explanation for writing off the values of these articles may kindly be forwarded for audit. | These articles had entirely become unserviceable and were unsaleable and unfit to be kept in the work sheds. Consequently they were removed from the work sheds & stores and as such written off in Plant & Tools Register. But all these will be | |
| | 54. Scissors. 1 Scissors out of 5 of value 0-13-0 do — | | | | |
| | 64. Iron bars. 1 bar of value 0-9-0 out of 7 do — | | | | |
| | 122 Shuttles. 1 out of 26 value Rs 12-0-0 | | | | |

Objection statement on the examination of the ..... accounts for

| f item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund |
|---|---|---|---|
| Market purchases<br>743 · 20 5/27 · 4 lb tin · blue ink · one<br>744 · 27 — — red one<br>745 · 20 5/27 d 30 5/27 · 2 Dets enamel cup & saucer<br>746 · 20 5/27 · 200 quills pens<br>747 — 5/27 d ½ yd Rein flannel<br>748 · 21 5/27 · 3 yards calico<br>749 · 1 gunie marble paper<br>750 · 5 Quires printing demy cap<br>751 · 21 5/27 · 30 shawboards<br>752 21 5/27 d 30 5/27 · ½ lb backing twine<br>753 25 5/27 · 1 lb stitching twine<br>754 · 30 5/27 · 2½ Quires royal printing paper<br>755 · 30 5/27 · 1 bottle spindle oil. | | as above. | [illegible] In respect of items from 743 to 755 - 6 of the invoice of the receipts have been sent away to Comptroller along with the D.C bill for June 1927. These articles here with purchased from the Contractors and such no receipts from them could be expected [illegible] |
| Contractors receipts are not forth coming.<br>occupation 5/6 · purchased from Messrs Parkes.<br>31 12 27<br>3-5-28 | 8 lbs sulphuric acid<br>8 lbs<br>5 lbs 10½ s<br>grey yarn<br>d 20 5/- do | Quite many kindly be ordered to be produced before the "auditor is | |

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final dispos |
|---|---|---|---|---|
| ocal purchases cash<br>6 6 8- 3 Sadis @ 2-80 . 7 80<br>27 . 4½ lbs Dal - 1 00<br>8 8 0 | 8 8 0 | These articles may kindly be ordered to be brought on the Stock Register & the closing balances worked out before the audit is completed. The Vouchers in support of these purchases may kindly be forwarded for audit. Of these one is a bazar purchase a certificate to the effect that such purchases for cash could not be made from approved | All these articles were purchased from Bazar for Cash -<br>Auditors Officer have seen & ticked them these Vouchers why not yet - they want them to be produced cannot be understood. Vouchers over Rs: 25/- have all been sent away & Comptroller along with the D C bills. |  |
| 8.19.3 27. Sundries - 100<br>8.2.27. 223<br>7.5.27. 101<br>14.6.27. 48<br>9.7.27. 64<br>536 | | | | |
| 22.8.27 Sundries 138<br>5-12-27 - 208<br>7-1-28 - 244<br>17-2-28 - 245<br>2-4-28 - 239<br>25-5-28 365<br>1 8 28 386<br>1923 | | | | |
| 2. 18/27. Silk work - 6 to 18 tolas<br>28/28 9 to 12 tolas. | | | | |
| 8.3/27. cartridge paper 10 quires<br>7/27 20 quires | | | | |
| ~~2/7 Binding Twine one~~<br>~~2/7~~ Long Knife one<br>27 | | | | |

308—L. A. D.] **Objection statement on the examination of the Bangalore Central Jail accounts for** from January 27 to September

WD 0639—GPB—4,000—20-10-28

Sheet 1 to 7 Sheets

| Description of item | Amount placed under objection | Remarks of Auditor | Reply or explanation of the administrator of the fund | Final disposal |
|---|---|---|---|---|
| **Receipt of raw Materials** | | | | |
| The following raw materials received are not taken to Stock — | | | | |
| Receipt No. Date — Name & particle — Quantity | | It may be instructed why items were omitted to be brought on the Stock Register and they be closing balances were assessed accordingly | | |
| 213 of 9 5/27 — paddy husk. — one bag | | | | |
| Charcoal — ½ bag | | | | |
| 538 of 21 11/27 — Brown boots. — 2 pairs | | | | |
| 574 of 17 12/27 — Brass Screws — 4 dozens | | | | |
| 581 of 28 12/27 — Cretonne 30" wide — 5½ yards | | | | |
| 60 of 1 2/28 — and firewood — | | | | |
| 341 of 18 2/28 — chinese blue. — 2 tolas | | | | |
| 124 of 6 3/28 — Screws. — 7 dozens | | | | |
| 130 of 9 3/28 — washing Soda — 4 lbs. | | | | |
| Articles taken to Stock less than what has actually been received | | | | |
| Receipt No. 326 — Quantity received — Quantity taken to Stock — Difference | | | | |
| of 27. Chiffon blanc wool 1284 lbs — 1348 lbs — 36 lbs | | The discrepancy may kindly be made clear and the closing balances to be taken accordingly | These are purely clerical errors the figures correct | |
| 105 of 27. rice flour 5 lbs — 3 lbs — 2 lbs | | | | |
| 159 of 28 — 2 lbs — 1½ lbs — ½ lbs | | | | |

Remarks or explanation of the Superintende

Objection Statement item No.40.

It is true that these articles except Brown boots (538 dated 21-11-27) were not entere in the Stock Register. The receipt of brown boots was entered in page No.592 of the Stock Register which has escaped the notice of the Auditors.

As regards other articles, it may be seen f from the contractors' receipts that none of ther was received singly. They were received along with other articles at the same time. But whi posting these to the Stock Register, these item were inadvertantly omitted. But the work shed indents clearly show that they have been issued for various works. Such small mistakes are bu natural.

These items (both receipts and issues) ha since been posted in the Stock registers.

Superintendent,
B.C.Jail.

| | | | | |
|---|---|---|---|---|
| 7·28 | Mr. Hansaraj | 50 | - - | Advance for a pile carpet supplied on 24-11 Cost fully adjusted on 23-11-28. |
| 7·28 | " N. Krishnasami | 22 | 8 - | Cost of a Jamnis net fully paid in adva on 26·7·28. Net supplied on 6·8·28. |
| 7·28 | " Stevenson | 199 | 11 - | Advance for 2 pile carpets supplied on 21 Cost fully adjusted on 26·1·29. |
| 8·28 | " Alli Khan | 50 | - - | Advance for 2 R.W. cots supplied on 26/9/ A balance of Rs. 26·12-0, is still due from party. |
| 8·28 | " Thanmiah | 5 | - - | Advance for a Jamni net. Supplied on 29·9·28 & the cost adjusted on the same da |
| 8·28 | " Harigovindass | 3 | - - | Advance for a woollen plain rug. Supplie on 26-12-28. Cost fully adjusted on the same date. |
| 8·28 | " Chelvas Co. | 2 | - - | Advance for 100 yds. Tape. Supplied on 4·9· Cost fully adjusted on the same date. |
| | " H. Bjerrum | 100 | - - | Advance for 2 pile carpets supplied on 30/3/ Cost fully adjusted on 21-3-29. |
| 28 | " Saliah Ahmed | 2 | - - | Advance for 7 3/4 lbs. of Jute tape. Supplied 6·10·28. Cost fully adjusted on the same date |
| 28 | Mrs. R.B. Subramanyam | 10 | - - | Advance for 2 cots. Supplied on 8·11·28. I cost is being recovered. |
| 28 | Mr. J.J. Saldanha | 6 | - - | Advance for 4 motor coir pile rugs. Sup on 26·10·28 and the cost fully adjusted on 7·11·28. |
| 27 | " A. Kannanchetty | 15 | - - | Advance for a woollen carpet which was supplied on 25/8/27. Cost fully adjus on 24·8·27. |
| 28 | " E.C.D. Iyer | 3 | - - | Advance for a woollen pile rug for motor Supplied on 6·7·28 and the cost fully adjusted on the same date. |
| | | 1109 | 5 9 | |

H Srinivasaraghava
Superintendent

25/9/29

The Superintendent
Central Jail, Bang

# M. MOOSA RAZA SAHEB & SONS,

**Saddlers, Harness, Boots and Shoes Manufacturers, Civil and Milit Contractors and General Merchants.**

ESTABLISHED 1898. Telegraphic Address:—"MOOSARAZA."

MEENATCHI KOIL STREET.
BANGALORE.

Bill No. 70. 16. *Branch*:—26. New Market, Bangalore City.

| | | | Rs. | A. | P. |
|---|---|---|---|---|---|
| 1927 January | 22 | To<br>77 pairs Chrome soles Sandles in deffrient sizes @ Rs 2/2/- per pair | 163 | 10 | - |
| | | 9 pairs Ammunition boots in deffrient sizes @ Rs 4/14/- per pair | 43 | 14 | - |
| | | Order No 11/7.14 dated 7.1.1927 | | | |
| | | Total Rs. | 207 | 8 | - |

Rupees Two Hundred & Seven annas eight only.

M. Moosa Raza Sons
per Moosa Raza Sahib

Punyam & Co., Printers, Bangalore.

The Superintendent,

ICATE Central Jail, Bangalore.

# YACOOB SHERIFF & Co.

GENERAL MERCHANTS AND WAREHOUSEMEN

COMMERCIAL STREET, BANGALORE

No. 164

As per order No.759/F17 dated 28/9/27.

| | | | | |
|---|---|---|---|---|
| 23 | To. 89 pairs khaki cotton putties 7 x 4 | @ 1/1 pair | 94 | 9 |
| | | Total Rs | 94 | 9 |

E & O E.

Rupees Ninetyfour and annas nine only.

for YACOOB SHERIFF & CO

Bangalore,
20 - 2 - 28.

**SREENIVASA RAO and**

**Cloth and General Merchants,**

CHICKPET

Bangalore City 11th May

The Superintendent,
Central Jail, Bangalore

| Date & Particulars. | Amt Rs |
|---|---|
| 11/5/28:— | |
| 4½ yards Curtain Net 90" @ 1/12/- | 7 |
| 10½ yards longcloth 36" @ 0-8-0 | 5 |
| 10 yards Tape @ 0-1-0 | 0 1 |
| Total | 13 |

Rupees thirteen & annas twelve o

K Srinivasa Rao

Received payment
SREENIVASA RAO & SONS
CLOTH & GENERAL MERCHANTS,
Chickpet BANGALORE CITY.

Cheque 13/-

Superintendent
Central Jail Bangalore

Ebrahim Sahib Street,
Bangalore, 28-4- 192

Bought of

# K. M. Subbanna Rao,

## GOVERNMENT CLOTHING CONTRACTOR,

| | | | |
|---|---|---|---|
| 89 Khaki Kullas @ 0-7-0 each | 38 | 15 | |
| Rupees thirty eight and annas fifteen only | | | |
| KM Subbanna Rao | | | |
| Total Rs.... | 38 | 15 | |

Amount paid on 12-5-27 file

E. & O. E. Contents Recei

KMR

| AUDIT OBJECTIONS. | REMARKS OR EXPLANATIONS |
|---|---|
| ion taken on the last audit note. | |
| ular accounts for the sawn timber have not been maintained & the utilization of the Jail receipts for Jail expenditure in contravention to article 1 of the M.A.C. Vol.I is still seen during the months of March, April and May 1927 and January 1929. The orders passed by Government in Order No. 10272-3/P. 39-27-4 dated 9-3-1928 are not given effect to. | No separate accounts are maintained for sawn timber hitherto. The practice has been to purchase logs and issue them to the carpentry section of the Jail for being sawn and then utilized for various works according to orders booked. As each order is completed the maistry furnishes information as to the quantity of timber used for the work and the same is noted both in the Trifoil Indent and the Stock Register of raw materials and the balance struck in the latter. A rough accont is maintained by the maistry for timber sawn in the Jail. I may from experience state that it is impossible to say exactly what quantity of timber is actually used for a particular work, since the work-men are prisoners who are mostly unskilled recruits and also cannot be prevented from using timber for making an article different from the one for which it was marked. The safest way of calculating the price of an article is to measure out the actual quantity of timber used assess its valu add the value of the quantity waste at 25% and also add the labour charges according to the number of prisoners employed and then add the value of screws vernish &c used and see that the total cost does nc fall far below the market rate. This system is being followed. |
| Result of current audit.<br>Part 1 Manufacturing Department.<br>Para B (3) Defects in the working of the manufacturing department. | Practical difficulties come in the way of strict observance of rules in this case. It is laid down that no materials shoul be issued to work sheds by the Store-keeper unless the indents therefor are signed by the maistries in charge and countersigned and passed by the Chief Jailor. This rule cannot in practice be strictly followed. Firstly most of the Maistries are not competent to maintain the Tri foil indents. Indents have therefore to be written out by some clerk for them. Further th Jailor has multifarious duties tc attend to, at the beginning of every day and he finds hardly tir to see the raw materials and coun tersign the indents every time before they are issued to work sheds and consequently the Store keeper has himself to issue ma-<br>terials to avoid delay in the execution of work and prevent th consequential loss to Government |
| To begin with it may be stated that the prescribed rules in the Jail Manual are not observed and this has been the practice, all along. Before dealing with the results of Audit it seems necessary to point out how far the rules prescribed in the Jail Manual for the working of this Department has been adhered to in actual working. Articles 842 to 850 prescribe.<br>1. That raw materials in excess of the immediate needs should not be issued.<br>2. That the raw materials should be issued by the Store-keeper only on indents signed by the works instructor in charge of the workshop and countersigned by the Jailor.<br>3. That only such of the articles as are good in quality and correct in quantity should be received in Stores after they are personally examined by the Jailor. This is not adhered to in all the cases. | As far as possible raw ma terials are not issued to work s |

arks of the I.G. of Prisons.

The Superintendent says at no seperate account is intained for sawn timber. is is very irregular. An ccount of this has to be aintained.

Further remarks of Comptroller.

A correct account for timber sawn and used can be maintained if the logs purchased are sawn and the cut pieces whether in the form of rafters, planks, Reepers etc., are receipted in the Stor accounts, either in cubical contents or plinth area or Running ft, and the qua ties used up are posted as issues ther The Superintendent may be ordered to m tain a correct account of the sawn timber received and used up as already ordered by Government. The Superintendent has not followed the orders passed by Govt. in G.O. No.10272-3/P.39-27-4 dated 9-3-28 regarding the utilization of departmental receipts for departmental expenditure. The orders passed in the above G.O. may be enforced.

Reports not furnished.

e Superintendent says some practical diffi- es in the way of carry- ut the prescribed rules. of the important duties he Superintendent is to that the rules of the Manual is strictly ried out. If there are practical difficulties should represent and get rules amended then and

It should be made possible for the Superintendent, Chief Jailor and work instructors to adhere to the rules laid down in the Jail Manual if defalcation in the Stores and heavy shortages in the manufacturing sheds are to be prevented.

aware of the acceptance of tenders other tha
lowest. Government in their orders of June
directed that officers accepting tenders othe
the lowest should keep a confidential record
reasons for doing so, which should be shown t
inspecting officer if required, and prescribe
procedure to be followed in making comments t

Extract from " Executive Report of the Audit Departmen
on the accounts of ~~of~~ The Madras
Government for 1928-29.

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Chapter 12 - Public Works Department.

General.

x x x

x x x

To the enquiry made as to the reasons for the
ce of the tenders which were far in excess of the
st, the administrative officer who accepted the --
~~audits~~ contended that under the code rule the audit --
cer could make no claim to call for the reasons for the
ptance or rejection of a tender. On the matter being
rred to the Head of the Department, he upheld the --
ntion of the administrative officer and cancelled the
al instructions issued by his predecessor in office.
acts were placed before Government for passing orders
e question at issue. It was pointed out that one of
rimary functions of the audit office was to examine
nner in which the various executive officers were
aking their more important financial responsibilities
see whether the same results could not have been --
ed otherwise ~~otherwise~~ with greater economy.
er by making enquiries as to the reasons for the
nce of any but the lowest tender, audit affords an
unity to the superior executive authorities to see
r the discretion vested in the accepting authorities
en judiciously exercised. If the right of audit to
ich enquiries were denied, the superior executive
ity would under ordinary circum

hat all the manufactured
les completed each day should
amined by the Jailor before
are delivered to the Store-
r.
hat the Superintendent at
once in a week check all
ts and their counterfoils
atisfy himself as regards
orrectness of the raw ma-
ls issued sufficiency of
inished products obtained
from &c and initial the
in token of his check.

). The above Rules afford all reasonable safe-guard for any irregularity being crept in but in actual practice vide preliminary audit note drawn up and forwarded to the Inspector-General of Prisons in this office No. 4745/L.A.D. dated 16-1-1929 that most of the above rules are not observed.

sheds in excess of the immediate needs. Further it is not possible in every case to know beforehand the exact quantity of the raw materials required for a particular work. Materials purchased in the bazaar or supplied by contractors are never received into Stores if they are not of good quality. This principle is being strictly followed.

There is some difficulty regarding the examination by the Jailor of Manufactured articles before they are passed into Stores. Every evening after the close of the worksheds the finished articles are cleaned and brought by the maistries into Stores and these articles would sometimes be a pretty large number. For want of time, the Jailor cannot invariably examine the articles brought from the work sheds then and there as his time is occupied on other important and more urgent duties such as release of prisoners, examination of cooked food &c., and the maistries who work between 7.30 to 12 and 1.30 to 4.30 cannot be compelled to stay in the Jail until the articles are inspected by the Jailor.

Checking of indent and their counterfoils now and again by me will be followed.

B (5). The store-keeper has been entrusted with:-
1. Receipt of raw materials in Stores.
2. Preparation of indents required for manufacturing the finished products.
3. Issuing these materials for the worksheds.
4. Receipt of the finished products.
5. Fixing the selling price of the finished products in some cases and effecting the sales thereof.
6. Maintaining the personal accounts of debtors.
7. Issuing Gate Passes and lastly to maintain account for all the stores and finished products either received in or going out of Stores - Vesting - in the hands of one individual all the above functions added to the absence of initial accounts in the worksheds as stated in para intra and want of sufficient internal check by the superior officers have led to heavy shortages noticed in this report. Further the prisoners' punishment Book shows that they were often times found with forbidden articles as well as with the net bags manufactured in the worksheds.

Therewere only 2 clerks attached to Stores, viz. Store-keeper and the Assistant Store-Keeper. One more clerk has been newly sanctioned and the work is distributed among them as follows:-

(a). Store-Keeper.-
1. Order Book of the Manufacturing Department.
2. Trifoil Indents.
3. Stock Register of Manufactured articles.
4. Dayybook of realization.
5. Gate Pass book.
6. Day book of Departmental Sales
7. Advance Register.
8. Register of articles kept for sale in the Arts & Crafts Inst:
9. Remittance Register.
10. Contractors' bills.
11. Bills of suppliers other than contractors.
12. D.C. Bills.
13. Annual Return of Manufactures.
14. Annual return of profit and lo:
15. Correspondence
16. Preparation of estimates.
17. Draft valuation of manufactured articles.
18. Attendance on visitors and cus me
19. Maintenance of Receipt Books f money received.
20. Other Miscellaneous duties.

non-observance of these rules the cause of all these irregu-lities.

It is the issue of raw material in excess of actual requirements contrary to article 842 of Mysore Jail Manual that has led to the defalcation committed by Cuny Maistri Puttasamiah who was dismissed from Service as per G.O.No. ಜೈಲು ೧-೧ pmims 64-28-2

5). No remarks.

The working of the new arrangemen will be checked and the result reported in the next audit. The jail officers may strictly be ordere not to have monetary transactions with the convicts as this practice is opposed to rule 183 of the My---- Jail Manual. The Superintendent has not replied the latter part o the objection.

the convict register also it seen that the subordinate officers of Jail are in the habit having monetary transaction th the prisoners ( vide remarks de against prisoner No. 5043 ) ontrary to principle laid own in rule 183 of the Jail Manual. The only instance noticed audit was explained by the Superintendent as having been permitted by him.

(b) Assistant Store-keeper.-

1. Stock Registers of raw materia
2. Register of Plant and tools.
3. Day book of credit sales.
4. Ledgers.
5. Half Yearly list of outstandin
6. Recovery of arrears.
7. Other Miscellaneous duties.

(c) New Clerk.-

1. Contracotr's Indent and Receip Books.
2. "From" Register.
3. "To" Register.
4. Dhoby Account.
5. Typing and Fair Copying.
6. Registering of incoming letter
7. Despatching.
8. Record keeping and sorting.
9. Maintaining "tappal" and "mudd Books.
10. Preparation of current bills.

Since the Sales Room is ope outside the Jail and a separate ficial has been detailed for conducting sales, the work of se articles does not now devolve on Stores Establishment. I hope th arrangement would prove satisfact

In this connection I would also suggest as a further safegu that the checking of raw materia and finished products should not entrusted to one and the same of The former may well be entrusted the Chief Jailor andthe latter t Deputy Jailor under the supervision of the Superintender am trying this arrangement tenta tively to see how it works.

Jail Officers and private entleman get their order exe- ited supplying required raw ma- erials themselves:-

Article 189 of the Jail anual prescribes that the Gate eeper should maintain a record n which he has to note the name f every person and of every ar- icle with sufficient description hat is let into or taken out of he Jail premises together with he hour and minute at which such vent taken place. Almost all the rticles that are brought into th ail premises in respect of the bove orders are not traceable in ate Pass Book. Vide instances oted below:-

1. Indent No. 540/25-7-1928 stitching a canvas for the top of a perambulator for Mr. L.V. Sh adri Iyengar.

2. Painting one motor car for Mr. Siddharamappa- Further there is not also an approved estimate showing what articles were required and supplied in respect of these indents.

Generally one of the Head W of the Jail is detailed for doi duties of Gate Keeper. Many of Head Warders are illeterate and not maintain the Gate Register. the literate gate keeper is abs are forced to post an illiterat in his stead giving the assista a literate warder. It sometime pens though not often that no l hand is available for gatekeepe duty and we are obliged to post illeterate hand. On these occa omissions are bound to occur.

Further it has been pract that all details of materials s plied by parties for execution their orders are not noted any in the records. In cases where terials are supplied by the par they are not brought on the st registers, but issued direct t workshed and for the works thus cuted labour and supervision c are along calculated. This is practice that has all along be vougue. I have now increased number of literate warders and

If articles brought in
out of the Jail are not
ed in the Gate Register,
purpose for which a gate
per with a Register is
loyed at the gate is
strated and there will be
siderable loss to Govern-
by not attending to
important work.

The restrictions c
in Article 189 of the Jail Manua
for bringing articles in taking the arti
and out of the
Jail Premises may be ordered to
be adhered to strictly in
future.

The Superintendent explained that this was the practice all along. The absence of original entries in this initial record, has to some extent prevented the audit from exercising effective check in respect of these materials.

been posting at the gate literate ~~men~~ men always and since then no irregularity has come to my notice.

Approved orders are not forthcoming in respect of many of the articles manufactured in the Jail sheds:-

Article 849 of the Jail Manual purports that there should be an order for every article that is undertaken to be manufactured in Form 58 which shall be produced for the Superintendent's initials whenever fresh entries are made therein and also an extract of this should be hung up in each work shed for the guidance of the work instructor. Instances are not wanting to show. Vide below:-
Indents of 27-304, 311,314, 315,322,327,334,360,367,368, 385,386,387,388,396 ~~to~~ 397, 344: that many of the articles manufactured in these worksheds are not supported by approved orders. The Superintendent explained that the indents in respect of these orders bore his initials on their counterfoils.

The reply is already given as stated in the objection itself. For every work that is done in the Manufacturing Department there is an indent though not an order recorded in the order book. Such works mostly relating to Jail itself. This practice is followed in accordance with the suggestion of the Auditor of the previous years.

4. Orders are not executed promptly, but are kept open indefinitely.-

In the same article quoted above, it is also stated that undue delay in the execution of orders should be noticed by the Superintendent, and proper arrangements made to complete such orders as early as possible. A few instances in which the execution of an order has been delayed more than a year are noted below

| Order No.& date. | When executed. |
|---|---|
| 80 of 7-3-27 | 5-1-29 |
| 100 of 22-3-27 | 18-12-28 |
| 176 of 4-10-27 | 1-10-28 |

Why these orders were delayed and whether the materials issued in respect of such orders were forthcoming during the Stock taking have to be enquired into and the result reported.

In the execution of works in the manufacturing Department the principle laid down in rule 375 of the Jail Manual is generally followed Preference is given to orders relating to the Jail itself and then the orders of other Government Departments are taken up. After these are satisfied the order of private persons are executed. The above principle ~~x~~ is followed in the execution of orders.
Order No. 80 dated 7-3-27:- This order was booked on 7-3-27 and completed on 5-1-29. The order was for making 3 items of work viz. (1) One Rosewood chest of drawers, (2) one Rosewood folding table and (3) Two Rosewood eash chairs, Bombay pattern

Mr. S. Reuben, the Retired Assistant Commissioner of Mysore Service who placed the order wanted first items Nos. 2 and 3 and they were executed in May and December of the same year i.e. 1927. Then item No. 1 was taken up and the work was being carried on. In the meanwhile the same gentleman wanted 2 rosewood cots and placed his order for the same on 13th May 1927 (order No. 178). Since he wanted the cots earlier the work of item No. 1 refered to above was suspended until cots were made and

Article 849, Mysore Jail
nual has to be carried out
1 case of each article
anufactured in Jail.

The rules in the Manual shall be followed as ~~recovered~~ remarked by the I. G. of Prisons. The Superintendent has not quoted reference to the Audit Note in which the deviation from the authorised procedure was proposed to be ~~accepted.~~ adopted

E. Though rule 375 has to be carried out such long delays of more than a year should be avoided or a note should be made in the order for keeping the order in abeyance.

An approximate date may be fixed for the completion of the order and the same noted in the order book. A for as possible this period of time may be adhered to.

Order No.80 dated 7-3-27 on whic 7 c.ft of Rosewood was issued and which remained as incomplete on 31-12-28 is not traceable in the stock counting list in December 28 together with the quantity issued therefor.

and supplied to him on 15-2-28. No. 80 was completed on 5-1-29 in the usual course and there was no complaint from the party.

Order No. 100 of 1927:- This was registered on 22-3-27, The order was placed by a gentleman by name Mr. A.B. Madappa, Herroor Coffee Estate, South Coorg, for 2 items of works viz (1) 12 Rosewood Dining Room chairs with rattan seats and (2) one rosewood dining table (big) with folding arrangements.-

After order was placed by him, he went to England and was consequent not in a hurry to have the articles completed until he returned from England. Further the work being of a superior quality, it had to be done by only experts, who were not available for a length of time. This order could not be executed at once and was completed on 18-12-28 and the party delayed taking delivery of the articles for some months despite repeated reminders.

Order No. 476 of 1927:- This order was booked on 4-10-27 for a woollen pile carpet "South Indian mixed pattern" of Superior quality. Generally pile carpets take several months for completion. The gentleman who placed the order for this carpet was Mr. B.D. Puri, Professor of Mathamatics, Thomasan College, Roorkie, United Provinces. He had been given to understand that the carpet would take long time to be finished. At the time he placed the order, no loom was vacant. When the loom was available and after the materials required were all got ready, the work was started and the carpet was finish on 1st October 1928.

Materials issued for the above works were in the worksheds in charge of Maistries concerned.

F. Regular accounts for the raw materials received from the finished products returned to Stores are not maintained by the work Instructors:-

The work instructors are sending now and then a rough account of the articles manufactured in each shed daily and this does not facilitate audit in verifying if all the raw materials received by them have been duly accounted for, either in the shape of finished products or unused raw materials returned to Stores. The maintenance of such initial accounts is not prescribed in the Jail Manual. As it is very essential that some account has to be maintained by the persons handling the Stores in

The maintenance of a Register by Work Instructors seems to be superfluous if the trifoil indents are properly maintained. Most of the maistries as already stated are incompetent to maintain a register of the kind. I have been enforcing the proper maintenance of the trifoil indents and I find no necessity to introduce this register.

If tri-foil indents are correctly maintained, there seems to be no necessity for the introduction of any other Register not prescribed in the Jail Manual. The Superintendent should see that tri-foil indents are correctly maintained.

It is wrong in principle that the preparation of the indents and the issue of raw materials are vested in one and the same individual. The records of indenting officer should act as a counter-check over the quantities supplied by the Supplying Officer. If the maintenance of another Register as suggested during audit is not possible owing to the paucity of competent maistries, the preparation of the indents at least may be entrusted to the latter and the store keeper should have nothing

The shortage in the Raw Material issued to the different manufactures is solely due to lack of supervision on the part of Jail Officers and want of thorough search at the Jail Gate when articles clandistively taken out of the Jail. Superintendent will see that every Jail Officer does his duty properly so that such irregularities do not occur in future.

G. Gunny Shed. It is ascertained from the Superintendent, Central Jail that the whereabouts of dismissed Gunny Maistry Puttasamiah were not known and that he possessed no property. Rs.275/- being the value of shortages noticed in the Gunnyshed may be arranged to be recovered from the officers responsible for having allowed such irregularities to occur, vide G.O. No.141-79 dated 22-1-29. In this connection, it is suggested that the Superintendent may be ordered to demand adequate security from all the Maistries who handle store articles in the process of manufacture.

Other Sheds. The Superintendent's remarks that the audit was perfunctory is not borne out by facts as may be seen from the following particulars:-

(1) that some of the indents were not seen by the auditors is due to the fact that the raw materia issued in respect of those inden were duly accounted for by the

by the out-turn or the differences noticed were within permissible limits and inappreciable.

(2) ~~Transfer~~ transfer of materials from one indent to another was taken into consideration in working out the shortages and they were not ignored as stated by the Superintendent, vide ~~indent Nos.~~ ~~that appear~~ made in the statements prepared during as well as in those prepared by the Superintend

(3) Similarly the indents in which finished products were shown as obtained in excess of t raw materials issued are not left out of accour as remarked by the Superintendent vide ~~indent~~ ~~Nos.~~ .....

(4) Such of the raw materials that could not be accounted for by the Superintendent by the several methods he has adopted in accounting fo the shortages (vide below) are stated as availa in stock. These articles were checked with the stock counting list at the end of December 192 and they were not traceable. vide (1) 1 lb. 12 of silk stated as available in stock in the ca shed statement. vide (3) 679 lbs, 8 oz. of cur materials shown in the cumbly shed statement. On the other hand the statements prepared by the Superintendent to disprove the shortages were checked item by item with reference to the inde and other particulars noted therein and the differences noticed are incorporated in the sta ments themselves. The Superintendent has adopt the following methods to explain away the short that really exist:-

(1) He has taken into account the raw materials that were fully accounted for by the outturn a also those in which the shortages noticed were within permissible limits in order to arrive at

at a greatery/. wastage.

2. During audit, each indent was treated as an independent unit ~~taking into consideration~~ taking into consideration and traced to its disposal the raw materials transferred from one indent to another so that correct shortages may be arrived at. These transfers are left out of account in the statement prepared by the Superintendent. vide remarks ~~against~~ made in the ~~indent numbers~~ Statements furnished by the Superintendent

3. In order to arrive at a greater wastage the Superintendent has also treated certain raw materials as different in quality from those which were actually issued. 15 lbs of twisted silk vide indent No.37 of 1927 has been treated as waste silk since no wastage could be allowed on the former and has deducted 7½ lbs as wastage which works upto 50% on the raw materials issued. This one item covers a shortage valued at about Rs.75/ ~~during audit.~~

4. After the audit was completed, subsequent entries have been inserted in several indents stating that the raw materials were transferred to or from other indents but counter references as to the particular indent to which the above materials were transferrd to or from, are not quoted and these subsequent insertions are not also attested by the Superintendent.

5. Some transfers of raw materials from one indent to another are stated to have been effected in the Superintendent's statement in order to reduce the shortages reported during audit ~~which on the face of it or from the nature of the order appear to be not possible.~~ Against 88 lbs

88 lbs.12 oz. of raw cotton available out of 178-12 issued on indent No.42 of 1928. 162 lbs of raw cotton are stated to have been transferred to other indents. The remarks made in respect of these transfers are subsequent to the audit and they are not attested by the Superintendent also.

The above are some of the expedients adopted to explain the shortages that really existed in the manufacturing sheds. The conflicting statement that certain raw materials were available in stock and the same were not traceable in the stock counting list by the same officer shows clearly that the statements prepared by the Superintendent to disprove the shortages noticed during audit cannot be taken as correct. The whole irregularity has occurred as opined by the Inspector General of Prisons on account of lack of supervision on the part of the jail officers and non-observance of the prescribed rules for the issue of raw materials to the manufacturing sheds and the return of finished products therefor.

Timber logs. - The Maistry's book in which the outturn was ascertained to have been recorded was sent for and examined. The pages in this book were all torn and did not throw sufficient light as to the basis on which the outturn as noted by the Superintendent is worked out. Further enquiry proved that this outturn was based on no recorded details but on a slip of account furnished by the carpenter maistry which was not also procurable for check. The wastage of 25% obtained in ~~passing~~ sawing timber as stated by the Superintendent is consequently based on no authenticated details and the same could not therefore be taken as correct. In a carpentry shed where small bits of timber are made use of for pre-

preparing toy materials, hat racks, etc, the wastage of 25% appears to be too high. The Superintendent may be enquired to report how this waste timber was made use of and how much was realised therefor as the same could not be checked during audit.

It will be seen from the above that the audit has been conducted with reference to the authenticated records with due care arriving at the results already reported in the shortage statements. The data relied upon in arriving at the shortages in the gunny shed which were accepted by the Superintendent as correct and reported to Government for recovery have been adopted in respect of the shortages arrived at in other sheds. It is not clear in view of the above explanations why the accuracy of the shortage is challenged. ~~Audit can only indicate the irregularities on broad lines and it is for the Department to take this as a clue to investigate further and detect the irregularities.~~

ire so as to satisfy both departmental and audit checks s suggested that the work Instructors may be ordered to keep an account of the raw materials they receive and the finished products they return, in the form enclosed. Vide annexture A. The Superintendent was also consulted regarding the necessity for ~~x~~ such ~~xxxx~~ initial accounts and he is also agreeable to try the same.

G. Shortages in the raw materials issued for Manufacture.-

The above mentioned defects in the manufacturing Department have resulted in the heavy shortages noticed in the raw materials issued for manufacture. The Superintendent in his letter No. 325 dated 6-9-28 addressed to the Inspector-General of Prisons has reported that one Puttasamiah, Maistry, Gunny Shed, has not sufficiently accounted for the cotton yarn and cord issued for the Gunny Shed and the explanation of the said maistry was also obtained admitting the shortage. The shortages noticed in the accounts of the other workshed are very heavy and similar investigation may lead to the detection of such ~~xxxxxxxxxxxxxx~~ ~~xxx xxxx xxxxx xxx xxxxxxx~~ irregularities. The shortages noticed in the appendies B to F enclosed herein. The approximate value of these shortages as ascertained from the Superintendent (vide ~~xxxx~~ below) works up to Rs. 1621/- as detailed below which deficit may either be satisfactorily explained or arranged to be made good. The out turn for the teak logs issued for sawing in March 1928 has not been noted and hence the actual shortage could not be ascertained (vide Indent 148 to 151 March 1928)

| | |
|---|---|
| B Gunny Shed | 275 |
| C Weaving Shed | 720 |
| D Tailor Shed | 150 |
| E. Cumbly Shed | 166 |
| F Carpet Shed | 320 |
| Total | 1631 |

Percentages allowed for wastage.

| | |
|---|---|
| Cotton carpets..... | 10% |
| Cotton fabricks | 4% |
| Woolen plain carpets | 30% |
| Pile carpet from raw wool | 70% |
| -do- Spun wool | 50% |
| Coir fibre carpet | 40 to 50% |
| Fibre rope &c., | 25% |
| Coir twine for rugs | 10% |
| Wiage | 20% |
| Carpentry | 10 to 35% |

The report on the Audit of Accounts relating to Gunny Shed was submitted with this office No. 141/7.79 dated 22-1-1929 and orders of Government thereon has already been issued dismissing the Gunny Maistry Puttasamiah from service, on account of whose negligence or carelessness there was heavy shortage of cotton yarn and cord issued to the Shed.

In the course of audit of the accounts of the other work sheds viz. Weaving carpet, Tailor and Cumbly the Auditors say they have found similar shortages and prepared lists of the same. In this connection, I have to say that these lists are ~~xxxxx~~ based on perfunctory investigation. I note hereunder some of the points not noticed by the Auditors.

(1) Several Indents on which materials were issued to worksheds have not been looked by the auditors.

(2) Similarly out-turn of articles received into stores from Indents in which materials of other Indents had been used by the Maistries is also not noticed by the Auditors.

(3) Some Indents in which more quantity of finished products was received than the quantity of raw materials issued have also not been noticed. With these ommissions they say they have found out shortages in the materials issued to work sheds. Besides, the stock of Materials that remained in the sheds in process of Manufactory at the time of Audit was not also considered.

I have since got fresh lists made relating to each workshed showing the quantity of materials issued and the quantity of finished products returned &c, and they are enclosed herein. From these lists it can be seen that there are no shortages in the materials issued to the sheds.

The out turn of timber logs is for sawing is as follows:-

| Indt.No. | Quantity issued. | Quantit returr |
|---|---|---|
| 148 of 28 | 75 cubic feet. | 55 c. f |
| 149 of 28 | 141 -do- | 107 -d |
| 150 of 28 | 47 -do- | 35 -dc |
| 151 of 28 | 34 -do- | 25 -d |
| Total | 297 cubic feet | 222 c. f |

The wastage is 75 cubic feet or a l over 25 Per Cent

Shortages in the Stock taking the finished products.

At the close of December 1926 the closing stock of the finished products that remained in stores was counted by the Superintendent Mr. C. Machia, A list of the articles that were found missing during his counting has been prepared and appended herein as enclosure (G) No steps seem to have been taken till now to recover the value of these missing articles. The ascertained value of such articles amounts to Rs. 170-11-10, which may kindly be arranged to be recovered from the parties responsible. In this connection it may be stated that a list showing the counted balance on 31-12-1926 of the articles sent to Art and Craft Depot for sale was called for on 8-11-28 and the same has not yet been furnished. As it is stated to have been since received the shortages in respect of these articles if any may be worked out and reported.

There was really no article missing at the time of Stock taking as observed by the Auditors. The omission in the Stock list of articles referred to has occured in transcribing entries from Stock List, which is evidently due to inadvertance. But the articles were in the Stores and they have been issued or sold as the case might be subsequently as can be seen from the entries in the Stock and other connected Registers. The stock certificates of articles kept for sale at the Arts & Crafts Institute were called for but only one certificate for the period ending 30th June 1928 was received. I am now addressing the officer in charge of the Institute to send the certificates and the Stock now remaining will be verified and the result made available for next Audit.

I. Shortages noticed in the raw materials stocked in Stores and in the process of manufacture during the stock taking on 31-12-1926.---

A statement showing the shortages in respect of the above materials is prepared and enclosed as annexture (H). The value of these articles is ascertained to Rs. 265-15-10 which may also be arranged to be recovered.

( Same as above

J. Raw materials purchased but not brought on the stock registers:

A list of the materials purchased but not accounted for has been prepared and handed over to the Superintendent. These articles may either now be brought on the Raw Materials Ledgers and added on to closing balances or their values arranged to be recovered (vide objection statement Item No. 40). In this connection it may be stated that in certain instances vide below, the quantities of raw materials taken to stock are less than what was actually purchased and paid for.

| Receipt No. | Qnty. received. | Qnty taken to stock. | Difference. |
|---|---|---|---|
| 326/27 Cl. black wool | 1384 lbs | 1348 lbs | 36 lbs |
| 105/27 Rice flour | 5 lbs | 3 lbs | 2 lbs |

It is incorrect to say that the materials have not been accounted fo All the materials referred to are du accounted for, They find entry in the contrantor's Receipt book and in the Trifoil Indents of the work shed to which they were issued for manufacturing pruposes. By oversight ... entry was not made in Stock Register and the explanation there for is furnished. Vide the objection statemen against objection No. 40-

Superintendent will re-
e result of action taken
to make ~~sure~~ that arti-
ounting to Rs.170-11-10
-15-10 are not missing.

The stock counting list shows the articles in stock as existed and counted by the verifying officer on a particular date. The reply of the Superintendent that the differences as noticed between the book balance and the counted balance was due to clerical errors in transcribing the figures is not correct. The report furnished by the Superintendent in pursuance of the remarks of the Inspector General of Prisons will be verified at the next audit.

materials purchased
be brought into stock
er in addition to re-
book and trifoil indents
erical mistakes avoided
as possible.

Stock registers are the only consolidated account to watch the receipt and issue of raw materials. Omissions in this initial record is likely to lead to misuse of the store materials and the same could not be easily detected in audit. Such omissions may be ordered to be avoided in future. The articles left out of this account may now be entered and the balances raised accordingly.

in addition to re-

ok and trifoil indents

ical mistakes avoided

of raw materials . Omissions in this initial

record is likely to lead to misuse of the

store materials and the same could not be

easily detected in audit. Such omissions

may be ordered to be avoided in future.

b the receipt and issue

Such sort accounting should be ...ded and the quantities remaining ...ccounted for in the marginally no... instances duly receipted in the ... materials ledger and the closing ...ances raised accordingly. Vide ...ection statement item No. 41

Vide remarks noted in the objection statement. The mistake is obviously clerical. The figures have been corrected.

Raw materials issued without ...ients:---- A list of such ar...cles was prepared and ~~xx~~ handed ...er to the Superintendent Vide. ...jection item No. 52. Article ...2 of the Jail Manual states that ...l raw materials should be issued ...om Stores only on indents signed ... the work Instructor and counter...gned by the Jailor. The practice ... issuing raw materials except on ...gularly approved indents is ir...gular and should be discontinued ... once. A separate account of the ...stages in raw materials that could ...bsequently be made use of may kind ... be maintained as agreed to by the ...perintendent. The Superintendent ...plained that the above irregula...ty has been in practice all along ...d the same will be discontinued.

It is not known what the auditc means by saying "raw materials issue without indents" Rule 842 of the Jail Manual comtemplates the issue of raw materials required by the maistries for manufacture of goods. No materials are issued without thei being entered in the Trifoil Indent referred to in the above rule. Materials that are usually issued to worksheds may be classed under 3 gr... p...

(1) group 1 includes raw materials required for ~~being~~ manufacture of finished products.
(2) group 2 includes the materials ( in other words, plant and tools) with which goods are manufactured.
(3) group 3 includes contingent article such as oils &c., for wheel and machinery and other kinds of appliances.

Articles under group 1 only co... in the trifoil indents referred to in the rule 842 and articles of gro... 2 and 3 do not come in the trifoil indents. They are obtained or purchased from contractors, on regular indents whenever they are wanted ir... the worksheds, issued to the concerned sheds and entered in the Sto... Registers. The list given by the Auditors refer to articles coming under groups 2 and 3. These howeve... come in the contractor's indent and receipt books and also in the stock and other subsidery registers.

. Excess issues shown in the raw ...aterials ledger than those actually ...ssued.-- There are many instances ...o show that more quantities than ...ere actually issued and properly ...ccounted for by the work instruc...ors vide objections statement item ...

Vide remarks and explanations furnished in the objection statement against each item.

Incorrect valuation.- The ...alue of raw materials is charged ...t different rates to different ...persons as noted below.--

| Indt. No. | Name. | Rose wood rate charge. |
|---|---|---|
| 102 of 28. | Dr. Md. Usmon. | Rs. 4/8/- per cubic foot. |

These are not incorrect valuat... Charging at uniform rate is not co... rect. The cost price of planks is ...ways higher than that of rafters, ...reepers and scantlings. The Fores... Department have charged rates ~~for~~ similarly for sawn timber. Consequently there is variation in the ...rates charged in the instances quo...

The practice of issuing some articles of manufacture on indents and others without indents is not regular. It is seen that the clipped fawn wool of 619 lbs has been subsequently inserted in pencil as having been issued on indent No.6 of 1927 without date and attestation. French polish of 12 bottles and goats skin, etc, have been stated as issued to carpentry shed and treated as contingency but the particular works on which they were made use of are not stated. Firewood about 3000 lbs is stated to have been issued on indents but the particular indents on which they were issued are not noted. Similarly 173 lbs of cocoanut oil has been treated as contingency and no account of issues is forthcoming. Dhore leather for which a stock account is opened is not posted in the stock register and a quantity of 27 lbs purchased on 25-7-28 and 9-5-27, etc, is treated as contingencies.

The mistakes as admitted by the Superintendent in his replies is either due to omissions ~~or~~ oversight, ~~and~~ clerical errors, or forgetfullness, and also to subsequent insertions made in the authorised records as can be seen from the absence of checking ~~tickets~~ Ticks of the auditors against them. The reply of the Superintendent that the objection was due to imperfect checking is not correct, since indent No.172 has been subsequently inserted in the stock register.

Such variation in the rates charged is not regular and should be avoided. The Superintendent explained that this is due to different sizes of the wood used. But the differnet sizes of the same wood will not alter the cost price of the same material and the rates charged should be uniform and in accordance with the cost price worked out. Correct values of the articles may now be worked and balance due if any, arranged to be recovered. A separate list of the articles exhibited for sale may be kept corrected up to date and [illegible] up promptly in the Store Room.

this was explained to the Auditor and the explanation was accepted the Assistant Comptroller Mr. Tholasinga Mudaliar, it is not understood why this remark is allowed remain. Hence it is not possible to act up to the instructions given in the audit report.

No separate list of manufactured articles for sale was ever kept in the store-room. All information about this is available in the Stock registers. The maintenance a separate list, is besides being duplication of work and serves no purpose whatever. If it is to be kept, it requires to be revised every time an article is sold or received from the worksheds.

Clothes manufactured in the tailoring shed not brought on the Stores Ledgers.- The Stiched clothes noted below are stated to have been returned to Stores, but the receipt of such articles are not traceable therein. How these articles were disposed of-the value of the same arranged to be recovered from the parties respensible.

| Idt.No. | Qnty. used. | Qnuty rtd. | Balance to be accounted for. |
|---|---|---|---|
| 4 of 27. | 22 yds 1 drill coat for alteration. | Nil. | 22 yds 1 drill coat. |
| 600 of 27 | 70 yds. | 13 shirts @ 3yds each | 31 yds |
| 719 | 25¾ yds cloth 4 bedsheets. | Nil | 25¾ yds cloth 4 bedsheets. |
| 702 | 36 lbs cloth of 72 yds. | 27 yds. | 9 lbs or 18 yds. |
| 723 | — 8½ Yds. | Nil. | 8½ Yds. |
| 802 | —7½ Yds. | Nil. | 7½ Yds |
| 550 of 28 | —129 lbs | 114¾ lbs | 14¼ lbs |

All these appear to have been received back to Stores as can be seen from the Registers.

1) Out of 22 Yds. of drill issued on Indent No. 544 of 27, 18 Yds. have been shown as having been received back into Stores. Vide Stock Register Page 1934. Similarly the balance of 4 yds and the coat should have been returned to Stores, which are yet to be traced.

2) Similarly for the 70 yds of shirting cloth issued on Indent 600 of 27 accounts have been rendered for 45½ yds of cloth, taking on average 3½ yds per shirt. It is stated that the remaining 7 shirts also were stiched and given over stores which are not yet traced.

3) On Indent No. 719, 25¾ yds of cloth and 4 bed sheets were issued for cutting into uniform sizes and making bed sheets. The bed sheets issued was not in one piece but several small pieces. It is traced in accounts that 2 bedsheets at Rs. 1/8/- have been received back and sold. Similarly 1 yds. of cloth at -/11/- received back and sold and 5 bed sheets sold at -/12/- each. The remaining cloth if any which was all in pieces is stated to have been used for packing and other miscellene purposes

4) On Indent 723, 8½ yds of bed sticking cloth was issued to shed for making 1 bed and 2 pillows but the cloth is reported to be not in one piece but 3 or 4 small bits. Bed could not be made out of

had also been damaged and shop soiled. The cloth issued

is a matter to be definitely

d whether planks of sizes sawn/
he same log and of the same
y differ in their price.

The prices of planks or rafters cannot under any circumstances fall below the cost price. The cost price of the rose wood log and teakwood used is Rs. 4-8- and Rs. 4, respectively without sawing charges. The price charged for the wood used in respect of articles manufactured for Mr. Siddaramappa and Mr. Machiah is Rs. 2-10-0 and Rs. 4, respectively.

value of items 1 and 2 which
t yet traced may be recovered
he officials responsible.

In this connection reference is invited to G.O. No. X dated X stating thatthe Superintendent should not get any article manufactured for his/personal use from the Jail Manufactory.

Items 3 to 6 are not verifiable from the Jail registers. The cloths issued in most of the cases is not by pieces as stated. The value of these may be ordered to be recovered.

consequently, out of this cloth 2½ yds in pieces have been returned t stores and the rest used on some sundry works.

5) The 7½ yds of brown cloth issu on Indent No. 802 were received back from the shed and are lying in the Stores.

6) The cloths issued on Indents 702 of 27 and 550 of 1928 have bee separately dealt with and accounte for. Vide statement of shortages relating to Tailor Shed.

O. Rates once fixed are altered:-

There are some instances in which the selling prices once fixed are subsequently altered. A few of them are noted below showing the original rates as fixed and subsequent prices altered.

Indent No. 827 of 27 as originally worked out.

| | |
|---|---|
| Cost of materials | Rs. 93-11-0 |
| Labour | 119-0-0 |
| | 212-11-0 |
| Supervision charge @ 15% | 31-14-6 |
| | Rs. 244-9-6 |

as altered cost of

| | |
|---|---|
| materials | 93-11-0 |
| Labour | 73-12-0 |
| | 167-7-0 |
| Supervision charge @ 15 % | 21-4-11 |
| | Rs. 188-11-11 |

Indent 828 A of 27 as originally worked out.

| | |
|---|---|
| value of materials | Rs. 16-14-0 |
| labour | 22-0-0 |
| | 38-14-0 |
| Sup. charge @ 15% | 5-13-5 |
| | Rs. 44-11-5 |

as altered cost of

| | |
|---|---|
| materials | Rs. 16-14-0 |
| labour | 16-0-0 |
| Sup- charge @ 15% | 4-15-0 |
| | Rs. 37-13-0 |

The difference in the value of these articles as originally fixed and subsequently altered may kindly be explained.

Prior to answering the objection, I wish to know by who had the price been fixed and by whom it was altered.

Prices of carpets are fixed according to the texture and design and also at the prevailing market rates for carpets of similar qualities. Having these principles in views the prices of carpets referred to were fixed. This matter was then and there explained to the satisfaction of the Assistant Comptroller Mr. Tholasinga Mudaliar.

The objection has not been explained to me

Heavy outstandings:---- The unts due to the manufacturing artment on 30-6-1928 both from vate individuals and Government artments amounted to about 8211-14-8.

| | |
|---|---|
| vate individuals | Rs. 6289-13-7 |
| ernment departmen | Rs. 1922-1-1 |
| Total | Rs. 8211-14-8 |

Amounts due from the Governme Departments have all since been adjusted. Stringent measures have already been taken to recover the dues from the private individuals (Government servants) by addressing the officers under whom they are working. Further, action also has been taken to recover the dues from the retired officers and

O. The rates once fixed according to the rules of the Jail Manual should not be altered even by the officer who ~~fixe~~ them without the sanction of the higher authorities.

The price was fixed by the present Superintendent and altered by the same officer as can be seen from two initials o in red pencil and the other in black-ink affixed by him after the original rate was fixed. Generally the cost price of a manu factured article is fixed on the following basis . -

In accordance with this principle the pric was fixed as follows:-

Indent No.827 of 27. -

| | |
|---|---|
| Cost of materials. | 93-11-0. |
| 7 men worked for 68 days @ 0-4-0 each. | 119- 0-0. |
| Supervision charges @ 15%. | 31-14-6. |
| | 244- 9-6. |

Indent No.828A. -

| | |
|---|---|
| Cost of materials. | 16-14-0. |
| Labour 88 persons @ 0-4-0. | 22- 0-0. |
| Supervisioncharges at 15%. | 5-13-5. |
| | 44- 7-5. |

The above rates were altered to Rs.188-11- & Rs.37-13-0 reducing the labour from Rs.11 to 73-12-0 in the first case and from Rs.22, to Rs.16 with consequent reduction i supervision charges. The carpets of Krishnamurthi pattern are always charged between Rs.25 and 26 per square yard agains ...tance.

The outstanding amount as they stood on 31-12-1928 have not yet been worked out. The list shows that some of the persons from whom these amounts are due are either remarked as dead or their whereabouts not known. Some of these arrears relate to the year 1924 and heavy amounts are shown as due from retired officers and officials. Credit sales are also noticed to have allowed in the case of private persons and merchants, the recovery from whom becomes a troublesome process in case they prove defaulters. Vide below for instances Nanjundappa, merchant. Tharagape Bangalore City Rs. 57-9-8.
Messrs. K.K. Rao & Sons, Merhcnats, Cantonment Rs. 46/-.

and officials, from their pensions by obtaining sanction of Government. It is true credits have been allowed to some private merchants. The Store Keeper says that 1) Mr. Nanjundappa and 2) Messrs. K.K. Rao & Sons placed for certain furniture and articles were allowed credit by him on the promise that their cost would be paid the very next day or so. According to his expectation the money was not received and that only within a week or so the first named man died ~~suddenly~~ suddenly. The business of the 2nd firm was closed Anyhow the Storekeeper has undertaken to recover the amount or to pay the same from his own pocket if not recovered. No credit is now being allowed to any private individual.

Para 863 (4) of the Jail Manual lays down that the credit sales have to be recovered in 3 equal monthly instalments. This rule is not being enforced. Early action may therefor be taken to recover these long-outstanding dues, lest some of them may prove irrecoverable.

This rule is broken by the Auditors the

This is the answer to the suggestion of the audit.

2. Incompleteness of the Store Ledgers.

The account books maintained in the Stores Department have not been completely posted giving all information required therein. The money columns provided for noting the value of raw materials issued, labour employed &c, in the Stock Book of Manufactured articles and "Rate" and "Value" &c, in the raw materials Ledger have not been filled in. Counter references between the bills and personal ledgers, indents and raw materials ledgers, &c have not been given and consequently much time had to be wasted in reading through these registers for tracing out the entries. The registers and books may kindly be arranged to be kept in a complete and self contained manner to afford facilities for check by the Departmental and Audit Officers.

The Auditor refers perhaps to the unanswered "columns" of the Stock Registers. The same observation was made in previous years also in the course of audit. Necessary explanations were duly been furnished as to why the columns were not being answered. In connection with the revision and standardization of forms and registers, the Comptroller opined that the columns should be retain but the then Superintendent of the Jail differed from the Comptroller as these columns would serve no purpose even for administrative purposes. The above information could be had from the trifoil indents. The filling up of these columns means heavy clerical labour and maintenance of separate account of labour employed in the worksheds. For doing the former one more additional hand would be required and in the latter case it not practicable to guage correctly the duration, or amount of labour employed, during the several processes of manufact particularly in view of the facts that most of the labourers are prisoners who work by compulsion.

Skilled labour employed for work in Superintendent's Quarters:-- Article 380 of the Mysore Jail Manual states that a small number convict sweepers which shall in no case exceed five may be employed on scavenging and cleaning the Jail premises

Rule 380 of the Mysore Jail Manual referred to does not apply to the Superintendent, but applies only to Jail subordinates who remain in the official quarters attahced to the Jail.

It is no where laid down that simple prisoners should remain the part of the Jail assigned to them in case th

P. The Superintendent ıould endeavour to recover .l the outstanding dues. ıle 863(4) of the Mysore ıil Manual as to be strict- r carried out by the Super- ıtendent.

Rule 863 of the Mysore Jail Manual lays down that the Superintendent is personally responsible for all credit sales. About Rs.51-9-7 is due from absconding clerk Venkata Rao and Rs.17-1-8 from Gunny Maistry Puttasamiah. Special audit undertaken in respect of these outstandings shows that many recoveries have been effected from jail subordinates and also from the public which have been misappropriated by the absconding clerk. The exact amount defalcated is being traced and report will be submitted shortly. The rules of the Jail Manual may be ordered to be enforced in the matter whether they are auditors or outsiders.

The irregularities in maintaining the stock registers correctly together with the incompleteness in the preparation of indents coupled with the incorrect preparation of bills have facilitated the defalcation committed by Venkata Rao. Maintenance of the prescribed ledgers in a complete manner will conduce to the accuracy of accounts and afford the basis for applying the necessary check.

Since there is sufficient evidence in the Tailor Shed Maistry's book and other records maintained at the gate that the prisoner was employed on skilled labour at the Superintendent's quarters, the recovery of Rs.8, for 32 days @ 0-4-0 per day may be ordered to be enforced.

It is a matter for orders of Government whether the Superintendent is exempted from the operation of the rule 388(5) of the Jail Manual.

premises under the written orders of the Superintendent- Prisoner No. 7744 who was sentenced to simple imprisonment, for a period of one year was detailed for work in the Tailoring Shed (Vide Tailor Shed Maistry's Book). This prisoner including 2 others are shown in the Gate Pass Book as having been sent to the Superintendent's quarters for work for about 32 days during the months of August to November 1928. As per Rules 667 (1) and (2) of the Mysore Jail Manual this prisoner shoudd reamin in the Jail Premises during the day and should not be compelled to do menial work. After his return from the Superintendent's quarters after the work was over as stated in the Gate Pass Book he has again been detailed for work in the Tailoring Shed. If the prisoner had been employed on skilled work during the above period the amount due to Government at annas 4 a day may be arranged to be paid into the Treasury as per article 380 (5) of the Mysore Jail Manual.

they elect themselves to do work. He was one of those that come under remission rules as he volunteerred to do work He had all the privileges of prisoner sentenced to rigorous imprisonment.

For short of other prisoners, the prisoner in question might have been sent for out-door work. This prisoner was not employed on skilled labour.

Articles sent on inspection.

Articles taken for inspecon are not returned early. Some cases the delay noticed nges over a year and a half. w the Stock Ledgers llied with the Stock taking en these articles were not in ore may kindly be explained. A statement showing when such articles were taken by whom taken and when the cost thereof was debited to the parties is prepared and annexed as enclosure (i)

Yes. They were given on inspection but the parties did not return the articles and the fact that these were on inspection register was lost notice of It is reported that while taking stock articles given on inspection were take into account but they were forgotton to be brought into the Ledgers. This ommission was noticed by me before the Audit would have continued but for my notice. It is this and several other irregularities that made me ask for a urgent Audit.

T. Delivery of articles to the purchasers before they are valued:-- Instances in which the articles are delivered to the purchasers before the valuation is complete are not few as can be seen from the Gate Passes issued without noting the values therefor. Some of the articles that were delivered one or 2 years ago but still remain without being debited to the purchasers account are noted below:-

Articles are delivered before the valuation only when the supply is made partly. The cost is determind when the whole supply is complete The instances quoted are of the kind referred to above, It is said that some articles that were delivered 2 years ago, still remain without being valued. This is an exaggeration. No article remains unvalued for such a long period. Further there are rates standardized for certain articles and such articles when sold are charge accordingly. In such cases value is not fixed every time they are made and received from the worksheds.

| Ledger page. | Date. | Name and work turned out. |
|---|---|---|

t is a matter for orders
Government whether the
perintendent is exempted
om the operation of rule
9(5) of the Jail Manual.

There is sufficient evidence to prove that the prisoner employed by the Superintendent had been employed on skilled work in the tailoring shed beforeand after his being engaged in the Superintendent's this quarters. To/concession the Superintendent is not entitled and therefore the wages of the prisoners for 32 days amount to Rs.8, may be ordered to be recovered from the Superintendent.

e kind of irregularity
ould be avoided in
ture.

The fact that the articles were taken into account when the stock was taken was not verifiable from the stock list.

article should go out
the jail gate before
e value of the same
is fixed.

The Superintendent's reply that the observation made during audit about the abnormal delay in valuation is an exaggeration is not based on facts. One Ganesh Mantapam supplied to Mr. B. Nagesa Rao Head clerk of the jail office on 8-9-1926 is learnt from the Store keeper as not having been valued at as yet and the cost thereof remains still uncharged to the parties account and consequently unrecovered.

| Ledger page. | Date. | Name of work turned out- | |
|---|---|---|---|
| 1301. | 4-2-27. | 3 Khaki laced kullas made for Mr. R. Mallikarjunappa. | The order was for stitching 2 shirts and 3 kullas. Kullas were issued on 3-1-27 and shirts on 22-2-27 and the charges have bee entered against date 22-2-27. |
| 1193. | 19-2-27 | 4 Rose wood and Yellow wood pricture frames at 6as. to Puttarappa. | Order was for 12 picture frames. But only 4 supplied on 19-2-27 and their cost entered against date 30-11-27. |
| 1402. | 17-6-27 | 1 Rosewood Mandasana for Ramaswami Rao. | The order was for 1 mandasana a one cushion sofa. The former w issued on 17-6-27 and the latte on 23-7-27 and the charges for entered against date 23-7-27. |
| 1481. | 21-9-27 | 4 Fibre pile rugs to Mr. H. Lubeck. | The order was for a number of p rugs. 4 were supplied on 21-9- |
| | 29-9-27 | 1 -do- | and 1 on 29-9-27. Some more als later on and final bill has been now sent to the party for adjustme |
| 1484. | 9-1-28 | Bamboo chicks to Mr. S. Krishnamurthi. | The order was for 2 bambo chicks and 1 waste rattan small box. The former was issued on 9-1-28 and the latter on 14-1-2 and the total cost entered agai date 14-1-28. |
| 1594. | 13-7-28. | 6 Frocks stiched for Mr. A.M. Doraswamy Pillai Re. 1/-. | The order was for stitchin 1 Jacket and 6 Frocks. Frocks were issued on 13-7-28 and the Jacket on 14-7-28 and the charg is entered against date 14-7-28 |

Such delays in valuation may kindly be discontinued in future. In the above instance correct valuation may now be made and the amounts due from the purchasers arranged to be recovered.

The valuations made in th instances quoted by the Auditor are correct and require no furth consideration or change.

MISCELLANEOUS: (1) The cost of 3¾ yards of cloth found missing during the stock taking on 30-12-26 amounting to Rs. 2-7-0 was ordered to be recovered from Mr. B. Negesa Rao, Head Clerk. This recovery has not been effected and it may be done so now. It was explained by the Superintendent that the shortage was due to shrinkage and the Government have waived the recovery. The sanction of Government was not produced and the same may be intimated.

On 26-6-23 (under page 95 of the Jail Stock register) 39 yards of Blue check, 26" wide, were received from the weaving shed. About 17¼ yards had beer sold having a balanceof 21¾ ya The then Superintendent while checking the stock on 11-12-23 not on 30-12-26 has made a note the ~~balance~~ register to the ef that balance was 25 yards as against the book balance of 21 yards of cloth have been sold different dates vide stock re- subsequently about 2¼ gister and the balance of ½ ya is treated as shrinkage. This perhaps stands to reason and the recovery referred to may be waived.

(2) Approved orders are either cancelled or the quantities noted their are corrected by the Storekeeper. The corrections or cancellations do not bear the initials of the Superintendent. Vide order No. 7,8,9,22,19,and 15 &c., works carried out, without the Superintendent's orders therefore are too many. In some cases indents pertaining to the manufactue of such articles do no bear the superintendent's intials at any of the stages of their

The cancellation or alter tions referred to were not mad either at the initial stage or middle stages. These were don only when the works were compl nd ly finished or when the wor were stopped on account of var other reasons in the sheds. A

1301. Charge for kullas not traceable in the personal ledger on 22-2-27 as stated.

1193. The charge was debited to the parties' account after 9 months the article was supplied to him.

1402. Verified. The ~~xxrifixxtixx~~ valuation is not approved by the Superintendent as yet.

1481. For articles supplied on 21-9-27 parties account was debited on 13-7-28, i.e., about 11 months after.

1484. ~~Part~~ part supply is subsequently scored out and the valuation debited.

1594. Verified.

The valuation made in some of the above cases is not approved by the Superintendent, vide the valuation of Mandasana and cushion sofa manufactured for Ramaswami Rao.

ıe very fact that the counted balance was ın excess of the book balance shows that the accounting is incorrect. The previous Superintendent has remarked on 14-8-25 and not on 11-12-1923 that the cost of $3\frac{3}{4}$ yds at as 12 annas a yard should be recovered from clerk Mr. Nagesa Rao. If as the books shows that there was only a balance $\frac{1}{2}$ yd, on 13-10-24 which is treated as shrinkage there was no necessity for the previous Superintendent to make the above remark.

Vide indent Nos. 30. 31. 3(A) & 3 (B) &c.

An instance may be quoted here to show why the alteration would be necessary when the work is complete For instance an order for 100 towel is recorded in the order book and m terials required therefor are issue to the work shed. The maistry will prepare the loom and warp and commence making the towels. The maist cannot make the length of the warp so as to suffice exactly for 100 towels and consequently the number of towels ~~and consequently the number of towels~~ produced in that loom woud either be more or less. For this reason the number noted in the order book has to be altered. The order numbers quoted by the auditor come under this category. The basi for the alterations in the figures i always in the trifoil indents and the altered figures could also be easily verified from the stock book The Store-keeper has however been instructed, to obtain in future the Superintendent's initials for every alteration.

Instances in which more articles than the number booked in the order book are not wanting. B the auditors have not noted them.

(3) The Advance register maintained is incomplete. A list of the advances received is annexed as enclosure (J). The dates and credit bills in which these advances were adjusted may be noted against each of the entry giving reference to the gate pass.

This register is brought up to date and all information require are noted in the list referred to the auditors.

(4) Advice Nos. giving reference to the departmental adjustments effected through the Comptroller may kindly be noted in the Departmental sales book to facilitate future Audit.

This will be done in future.

(5) Counterfoils of Indents may be arranged to be machine numbered since some of them are removed and pasted to another counterfoils. Why the counterfoils were from the original ones were removed and how they were disposed of may be intimated. Vide Indents Nos. 147, 281, 123, 256.

None has removed the counterfoils purposly. Because the Ind books have been perforated where they ought not to be done the coun terfoils were torn, owing to constant handling. It was therefore necessary to paste them. The Superintendent, Government Printing has been requested to have all ind machine numbered in future as suggested.

(6) Some of the order received so far back as March 1927 and April 1927 and remaining still incomplete are noted below:-

| Order No. | Date |
|---|---|
| 79 | March 1927 |
| 128 | April 1927 |
| 238 | of 1927 |
| 367 | of 1927 |

A list of incomplete orders was called for in the beginning

Order No 79 of 27 is still incomplete. This is an order for 6 Rosewood canvas easy chairs of a particular pattern, not placed by any private person or by any Gover ment Department. This is a Store Order and the articles were intende for sale. Till 14th May 1927, thre chairs were made and the work was suspended, as otherimportant and urgent orders of Government Depart-

Every order executed in the workshed should have an entry in the order book approved by the Superintendent and every indent bear the initials of the Superintendent at the time of its completion as ~~pointed~~ printed at the bottom of the indent book.

The time taken to adjust these advances is too long and it sometimes ranges even to years (vide Item No.1 & 14). Such long delays should be avoided.

Item No.20. R.C. Adinarayanaswami., of Rs.4, only Rs.2, adjusted.

" 19. R. Krishnamurthi. not verifiable from the cash ~~tender~~ sales books.

This will be verified during next audit.

Superintendent's explanation is accepted as regards the indent numbers 147 & 281 in which the trifoil indents have been gummed. He has furnished no explanation as regards 123 and 256 where the trifoil indents are not forthcoming.

When it is definitely understood that an order placed in the work shed could not be completely carried out, such orders may be ordered to be closed and the materials unused brought on the Stock Registers

ming of the audit but the has not yet been furnished. It may be arranged to be prepared now and a certificate to the effect that the articles issued therefor have duly been accounted for in the worksheds may be furnished.

Departments &c, had to be attended t

Order No. 128 of 1927.- Simi larly this order was placed by the sales Branch, for making 4 cotton ca pets of a particular design out of 20s cotton yarn measuring 7ft. by 4f One carpet was made on 13-5-27 and i cost was roughly estimated. The cos being found very high, further work was stopped and the materials issued for this work was used for other wor in the shed. Order No. 238 of 27. This order for making 4 rosewood cha with rattan seat and back of a parti cular pattern was placed on 18th Jur 1927 by Mr. V. Ethirajalu Naidu, Retired District Forest Officer. The work was begun and done for a few da and had to be suspended as he did nc send the pattern according to which chairs had to be made. In the meanwhile other works had to be executed After getting a sample from him, who also is not in a hurry for the chair the work will be completed. The materials issued are in charge of the Carpentry Maistry in the shed.

Order No. 367 of 1927. This is an order placed by the Jail itself f 2 items of work.

1) 500 Ankle rings required fo prisoners.

2) making 10 pounds of rivets be issued along with ankle rings.

Only 70 Ankle rings were made and further work was stopped as the prisoners that were doing this work had to be detailed for oth urgent works. Subsequently the rema ing materials out of the quantity is had to be utilized for other urgent orders and consequently the order is treated as having been closed.

A list of incomplete orders is being made and materials issued if any for the works will be checked.

7) The credit bills in very any cases do not bear the sigatures of the purchasers. This ay kindly be obtained invariaby in future.

Noted: If these bills had been ca fully scrutinised, evidence of defal cation could have been discovered.

8) Some instances in which he articles have been sold ithout passing through the tores account were noticed and he same were shown to the Superintendent. This procedure s opposed to Art. 845 Mysore ail Manual and may be discon-inued in future.

art 2. Jail Works:

1. Estimate amounting to ore than Rs. 2500/- are sanc-ioned by the Inspector-General f Prisons. The measurements aken in respect of these major orks are not correctly record-d as required by rules, e-g-,

Order No.79 of March 1927. The balance quantity of Rose wood remaining unused was not traceable in the stock verification list. The value thereof may be ordered to be recovered.

Order No.128 of 27. - The balance quantity of 10 lbs coloured cotton is taken in the statement of shortages. But in the explanation offered by the Superintendent, the balance of materials are stated to have been used on other work. The value may therefore be ordered to be recovered.

Order No.238. - The quantity issued was not verifiable in the stock verification sheet for December 1928. The value may be ordered to be recovered.

Order No.367 of 27. - 70 ankle rings that are reported as having been made out of 34½ lbs of Sweedish iron bar is not noted as outturn in the indent. The balance quantity of the raw material is not traceable in the stock/verification list. A pencil remark without any attestation is made on the indent subsequently to the effect that this quantity was transferred to other indents But no reference is given to the particular indents on which they were used. The preparation of the list of incomplete orders may be expedited. These and further irregularities such as missing of the counterfoils of receipt books were brought to the notice of the Superintendent.

This will be verified at the next audit.

g-. For paving the floor with dapah slabs the length and breadth of the area paved are not noted but only the dimensions of the stones used are recorded in the measurement book. These works are supervised by a maistry who does not know how to take and record the measurements in accordance with the rules. The whole materials purchased are issued to the Maistry. The Superintendent explained that quantitites in excess of the immediate needs are not purchased.

The area of the floor to b paved is being noted now in the measurement book.

2. When tenders were called for for the building materials to be supplied during the year 1927-28 three contractors, viz. Messrs. Veerappa, Yellappa and Ramanuja Mudaliar submitted their tenders. The peculiarity noticed in the tenders of Mr. Yellappa was that for the articles consumed in large quantities higher rates were quoted but in respect of other articles that were consumed either in very small quantities or not at all lower rates were quoted. The amount tendered by Mr. Yellapa was one the whole Rs. 200/- more than that of Ramanuja Mudaliar.

Still the tender of Mr. Yellappa was accepted, The reasons assigned for rejecting the lowest tender were not made available. Reference is invited in this connection to para 6(1) of the Jail Manual since the total cost of materials purchased exceeds Rs. 5000/-. If the articles purchased from Mr. Yellappa during the year 1927-28 had been purchased from Mr. Ramanuja Mudaliar the Jail Department would (in the statement (K) enclosed herein. have effected a saving of Rs 45 as worked out.

This is a reflection on the Inspector-General of Prisons and I believe for very good reasons t tender of Mr. Yellappa was accept by him in xx preference to that o others. I very much doubt if thi matter comes within the scope of audit, for I know the Assistant Comptroller in charge of the audi section directed the audit clerks to omit this portion.

GENERAL DEPARTMENT: Certain differences were noticed between the total number of prisoners locked up as per lock-up register and the number of prisoners shown in labour distribution register. The number of prisoners ~~xxxxx xx xxxxx xxxxxxxxxxx xxxxxx~~ locked on the previous evening must exactly tally with the number unlocked in ~~xx~~ the next morning and set on work. Again there was the same difference between the total number shown in the labour register i.e., the number of prisoners for which diet was issued as per diet roll. These differences were explained as having been due to the incorrect preparation of the labour register by the Chief Warder.

Again there were also differences between the number of prisoners employed in the different work-sheds as shown in the maistries book and the figures shown in the Labour Register as detailed for work in the

Part II

The area of the floor paved with kadapa slabs and the superficial area of the Kadapa slabs used for paving have not been noted, to verify if the slabs used were in excess of the quantity required.

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The right of the I.G. of Prisons in having accepted the tender in question is not questioned. The grounds on which the tender of Mr. Yellappa was accepted in preference to that of Mr. Ramanuja Mudliar have to be stated for audit purposes, since the acceptance of the latter tender would have resulted in a savings of about Rs.650, (Rs.450 plus 200) to Government, vide G.O. No.2387-G.F. 29-11 dated 21-10-1929. ~~for~~ An extract from the executive audit report of the Madras Government stating that whenever the lowest tender is not accepted the reasons therefor should be quoted and the same made available for audit is herein enclosed. Similar ruling seems essential ~~A~~arding the acceptance of tenders in Mysore ernment also.

Such discrepancies do not enable audit to arrive at a definite conclusion regarder the number of convicts used on skilled labour and consequently the labour charges to be fixed in respect of any manufacture. These also do not facilitate the checking of correct issue of diets for convicts in respect of which much money is spent by Government. A correct preparation of these returns may be insisted upon to serve as an accurate guid~~e~~.

No. C 495-44 Office of the Inspector-General of Prisons
in Mysore, Bangalore,

Dated 10th July 1930.

GENERAL 313 12 JULY 1930

From,

The Inspector-General of Prisons
in Mysore, Bangalore.

CHIEF SECRETARY 11 JULY 1930

The Chief Secretary to the Government
of H.H. the Maharaja of Mysore,
Bangalore.

Sir,

In reply to your No. G. 239/Pris. dated 8th July 1930, I have the honour to state that the U.O. reference in question was forwarded to you with my letter No. 495-42 dated 2nd June 1930.

I have the honour to be,
Sir,
Your most obedient servant,

S. Subba Rao
Inspector-General of Prisons

. SHAMANNA, Esq., B.A.
*Comptroller to the Government of*
*His Highness the Maharaja of Mysore,*
*Banga*

?A RAO, Esq., B.A., B.L.,
?eneral Secretary to Government of
Bangalore.

In continuation of this office letter No. ... dated ..., forwarding the periodical audit report on the accounts of the Ba Central Jail for the period from January 1927 to September 1928, have the honour to forward herewith the special audit report bas on the outstandings account of this institution for the period f July 1926 to June 1929. The necessity for taking up this audit fully explained in para 1 of the report. It has intimate relatio with the disclosures made in the Jail transactions after the abs of clerk N. Venkata Rao in March 1929.

2. During this special audit a cash defalcation of Rs comitted by clerk N. Venkata Rao was noticed. The sever employed by this clerk to defalcate the Government money amounts concerned are as noted below vide para 7.

1) Conversion of cash sales into credit sales.

2) Mis-appropriation of amounts received by Money orders and Value Payable Posts.

3) Issuing Tempprary receipts and mis-appropriati the realisations there of

4) Issuing no receipts for the amounts recovered on account of Store dues.

licitly removing Jail made articles and raw materials purchased for purposes of manufacture.

ounts due by Clerk N. Venkata Rao as per his ledger accounts.

. THE entire defalcation is due not only to the lack of super the responsible Jail Officers, but also to the non-observance escribed rules for dealing with cash and store transactions. ( the extent of about Rs.1,700/- noticed in the manufacturing d ve already been reported to Government in the periodical audit ferred to in para 1 above, which is now awaiting orders of Gc

. As regards the facilities afforded for audit, it may be st e Superintendent, Central Jail, who was averse to the present king up the special investigation, viewed the auditors with su d did not freely place at their disposal all the required rec y be seen from para 2 of the Report. He further stated that e records had been handed over to the Police for necessary ir e intervention of the Inspector General of Prisons was more t ught for either for arranging for audit or necessary records oduced before the auditors. The audit is therefore based on cords that were made available for audit. In this connectio ggested that the attention of the Superintendent and Departm fficer may be once again invited to the Circular Order of Gov o.Fl.2212-81/GF.163-20-8 dated 13th October 1921 to render al o the audit officers to enable them to discharge their duties ent auditors of Government.

The house belonging to the above clerk in Malleswaram extention said to be attached by Government for a sum of Rs.320/-. Arrangements are therefore to be made to recover whatever amounts that still remains as due to Government after setting off the realisations from the sale of the house.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

Report on the Special Audit of the Outstandings Account of the Bangalore Central Jail for the period from 1926-27 to 1928-29.

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Name of Auditors:- Mr. D.N. Krishna Moorthy.

Mr. Suryanarayana Rao.

1. Necessity for the Special Audit.-

During the periodical audit of the accounts of the Central Jail, Bangalore, from January 1927 to September 1928, it was observed that no account of the receipt and bill books obtained and used up had been maintained and that some of the receipt books produced for audit, contained only about 80 to 90 pages each against 100 as per note of the Government Press printed on each of the counterfoil. The Superintendent was asked to make an investigation into these missing receipts to which he replied that an investigation was made and complete absence of fraud was noticed. Again, the Superintendent was requested to call for the acceptances from the debtors, since no debt due to Government could be taken as realisable, unless the party by whom it is due acknowledges his liability. The other reason which induced the audit to call for the acknowledgments was, that heavy amounts were shown as outstanding from the year 1920 and backwards though article 863 of Mysore Jail Manual lays down that all the amounts of the credit sales should be recovered in not more than three instalments. This suggestion, too, viz., calling for the acceptances from the debtors, was considered by the Superintendent as impracticable and no action was taken on it.

After the audit was over, reminders to the debtors were issued as suggested during audit and such of the debtors whose balances were shown in excess of what they really owed, protested and such of them who preserved their receipts produced them in support of their statements . A Special audit of these outstanding accounts was accordingly arranged for through the

Inspector-General of Prisons from October 1929 till end of February 1930 after clerk Mr. Venkata Rao obsconded in March 1929. The period fixed for this Special Audit is three months prior to the entry of the absconding clerk into the stores Department and three months after he left service which covers a period of three years from July 1926 to June 1929.

2. Records produced and facilities afforded.-

The audit is based on the records that were made available for audit. The lists showing the recoveries effected from the subordinate officers of the Jail Department and also from the Public towards the Store dues were called for in Memo dated 4-2-1930 for the months noted in the margin and the same are not made available as yet.

July 26 to October 1927.
June 1928.
August 1928.

SIMILARLY the Stock verification sheets for December 1927 and December 1929 were called for and these were not also produced. It is learnt from the Superintendent that the postings of the Stock ledgers are much in arrears and it would take about a month or two more to bring them up-to-date. The delay in posting these ledgers has not facilitated the audit to find out the exact amount defalcated by clerk N. Venkata Rao by the illicit removal of finished products and raw materials from the Stores and Manufacturing Departments in the Jail. None of the audit Memos issued during audit either for obtaining the necessary information or calling for required references is returned replied.

As regards the facilities afforded, full scope was not given to audit to have access to the necessary records, references; registers etc., without a formal memo being sent daily by the auditors to the Chief Jai

who in turn would arrange for such of them as would be ordered for by the Superintendent being produced through the Stores Department. The audit was viewed with suspicion from commencement and the action of the auditors was criticised more than once. A reference was made to the Inspector-General of Prisons in respect of an objectionable remark made by the Superintendent against the auditors on a Memo calling for necessary records and the Superintendent expressed his regret for his action.

In this connection, reference is invited to Circular Order No.Fl.2212-81/GF.163.20-8, dated 18th October 1921 issued by Government explaining the delicate position of the audit officers and indicating the co-operation to be extended to them in the performance of the task assigned to them and how the audit conducted on behalf of Government is to be viewed.

3. Methods employed to defraud Government and mis-appropriate Government Money:-

(a) Converting cash sale into a credit sale and debiting the bill amount either against persons who have got ledger accounts or against accounts newly opened in the names of imaginary persons. By this method, the clerk mis-appropriated the moneys received in respect of cash sales effected in the premises of Jail Stores. Curiously enough, a cash sale for about Re.1/- effected in favour of the Superintendent himself on gate pass No.1,224, dated 25-7-26 has been converted into a credit sale and debited against his account but still the Superintendent was not able to detect the same and the bill amount is paid by him. This fraudulen method of conversion of cash sales into credit sales wou not have been possible, if the signature of the Store-Keeper in token of the sale being a genuine one, and tha

' the Chief Jailor in token of his having permitted
ıe article sold being taken out of the Jail Premises,
ıd been insisted upon by the Superintendent, as
·ovided for on each of the printed bills. Almost all
ıe credit and cash bills are initialled by the
ısconding clerk "for Store-Keeper" and these bills bear
) other signature. At least if the present Superin-
ındent had followed the healthy procedure of insisting
)on every credit purchaser to present an application
'or the same before a credit sale was ordered for in
.is favour, ~~much~~ much of the defalcations by this means
ould have been prevented. This procedure is learnt
o have been in vogue during the time of his predecessor
ıut such applications tendered by the credit purchasers
ıere not produced though called for. Article 863 of the
'ail Manual fixes the personal responsibility of the
)uperintendent on all the credit sales effected in the
'ail Stores. Why the Superintendent did not take
ıufficient measures to satisfy himself, if all the credit
ıales effected were genuine or not is not understood. The
ımounts mis-appropriated by this means work up to
Rs.544-0-7 (vide appendix A). Out of this, a sum of Rs.204-5-7 has been
recovered. As the accounts maintained in the Stores
Department in favour of several customers are in the
form of running accounts and as no monthly reminders
were issued to them as required in Article 863 (3) of
Jail Manual no opportunity was afforded to these customer
to verify their balances, and consequently the amounts
recovered in respect of these converted bills from cash
credit cannot be taken as payments made in good faith.
stated already the Superintendent himself has made a pay-
ment against one of such bills made in his favour as sta
above.

(b) Receiving money by money orders and value payable
posts and not crediting the same to accounts:-

Mr. Mallikarjunappa, Superintendent of the Mysore Jail remitted a sum of Rs.9-13-7 by money order and the same has not been credited to his accounts. Similarly in respect of value payable parcel sent by the Jail Stores, for Re.1-5-0, cash was received from the Avenue Road Post Office on 16-3-28 and the same is not credited to accounts. This method of defalcation could not have occurred if an irresponsible clerk like N. Venkata Rao on Rs.25/-, who had furnished no security had not been allowed to handle Government Cash. The total amount mis-appropriated by this means works up to Rs.11-2-7.

(c) By receiving cash from the Debtors on accounts of Store dues and granting them receipts on slips of paper and not bringing the same on the accounts:-

Article 3 of M.A.C.V.o.I requires that for every payment made to a Government Jail office a printed receipt in form 81 signed by the ~~Superintendent or Chief Jailer~~ head of the institution should be issued to the payer. The spirit of this article is reinforced by article 858 of Mysore Jail Manual. Article 859 of the same Manual further lays down that all the money received in the Jail Stores should be received by the Store-keeper only and proper receipts signed by the Superintendent and the Store-keeper should be issued to the parties making payments. Again the same irregularity of having allowed this irresponsible official to receive cash and prepare receipts therefor has facilitated the latter to defalcate the jail dues recov both from the public and the subordinate officers of the Ja to the extent of Rs. ~~5-3-6-12-9~~ 190-9-0 shown in Appendix. C

(d) Granting no receipts for the amounts recovered from subordinate Jail officers and also from the public but not the same in statements prepared either for his own information or otherwise.

This official, it is understood, was in the habit of recovering from the subordinate Jail officers certain amounts every month at the time of disbursement of their

their salary and noting the said recoveries in some rough sheets. All the statements thus prepared by the Stores Department for every month were not available for audit. A list of such wanting statements is already referred to in para 2 supra. Hence the exact amount recovered and mis-appropriated by the clerk in this way could not be determined. From the Statements and other slips found in his drawer and made available for audit it is worked out vide Appendix D that a sum of Rs. 535-12-9 recovered by him was not brought on the cash account. It is strange to observe how the subordinate officers of the Jail especially Store-Keeper and others from whom certain amounts were recovered and mis-appropriated were keeping quiet and not able to detect the fraud even though they had every access to verify the balances shown against them whenever they chose to do so. It is further understood that the disbursement of the salary was made in the presence of the Chief Jailor and the said recoveries were effected in his presence. On being questioned, the Chief Jailor denies responsibilities in respect of the collection of the store dues and shifts the same on the shoulders of the Store-keeper. In fact, as per article 859 of the Jail Manual he is the custodian of all cash received and the officer for all disbursements. His dis-owning the responsibility thus fixed on him by standing orders is not understood. If he had recovered he amounts paid by the Jail Officers towards Store dues nd had instructed the Stores Department to prepare receipts herefor, no mis-appropriation could have occurred under his head. The cash book is maintained by the Chief Jailor nd it was therefore his duty to see that amounts recovered n his presence were brought into the Cash Book.

(e) Granting genuine receipts for payments tendered by arties and mis-appropriating the same by tearing off the

counterfoils of such receipts.-

As can be seen from the several protests received from the parties and also from the genuine receipts signed by the present Superintendent produced by them the clerk was also in the habit of preparing regular receipts for the amounts received towards Jail dues and get them also signed by the Superintendent and hand over the same to the parties concerned. But soon afterwards, he would tear off the counterfoils from the receipt book and alter the number of the subsequent receipts if any, written at that time. The amount mis-appropriated in this way works upto Rs. 55/- 53-13- as shown in Appendix. E The simplest thing that could have prevented an irregularity of this nature is the observance of the rule laid down in Article 859 of the Jail Manual, wherein it is clearly stated that the Superintendent should sign the receipt and attest the entry in the Cash Book of the Manufacturing department simultaneously. If an entry as required by rule had been made also in the cash book at the time of signing the receipt there would have been the least chance for the clerk to mis-appropriate the moneys thus recovered. Almost all the receipts bear evidence to the effect that this clerk was allowed to receive money without the interference of the Store-keeper, as can be seen from the initial of this absconding clerk and the signature of the Superintendent. The absence of the Store-keeper's signature on the receipts granted to the parties indicates that full scope was given to this clerk to deal with Government cash as he liked. These amounts are also entered in the personal ledgers of the customers against their accounts in reduction of the amounts ~~of the amounts~~ recoverable from them without finding a corresponding entry in the Cash Book and these entries also bear the attestation of the Superintendent.

(f) Receiving money from Government Officers giving acknowledgments therefor in their Tappal Boo

Two amounts i.e., Rs. 3 and 4 were sent by the Chief Commandant, Mysore State Troops being the recoveries effected from Messrs. L. Ramaswamy and Purushottama Rao towards Jail dues by Muddam. The Clerk gave an acknowledgment in the Tappal Book of the said Office, but did not enter these amounts in the Cash Book.

(g) Effecting credit sales in the name of persons who did not visit the Jail on the dates noted in the gate passes and mis-appropriating the value of these articles:-

In going through the protests for payment of the Jail dues, it was seen that some credit bills had been prepared against persons who had no account in the STORES Department. As Article 863 of the Jail Manual requires that credit sales are to be effected only in respect of Government officials, the abscronding clerk used to concoct some imaginary persons and open fresh accounts in their names. When the heads of these institutions were addressed in the matter, they replied that the persons bearing imaginary designations never worked in their offices. (vide communications received from the Amildar, Bangalore Taluk, Comptroller to the Government of Mysore Chief Secretary to Government etc.). The amounts mis-appropriated by the above method work up to Rs.50-7-6 as shown in appendix. This kind of sales proves that little or no supervision was exercised over the credit sales effected in the Jail Department in spite of the strict rules and gate pass restrictions and also that

Clerk Venkata Rao now absconding ~~leads to the inference~~ should have abettors to take such articles out of the Jail premises and help him undetected in his fradulent acts. This is further proved by the fact that certain articles borne on the stock accounts are removed from the Jail premises without necessary gate pass and also without necessary entries being made for ∅ Vide 200 ∅reapers taken by N. Venkata Rao on 28-5-28 on the authority of a slip of paper signed by himself and found along with the gate passes filed at the gate.

(h) Debiting against customers values in excess of the purchased price of the articles sold to them and mis-appropriating the difference.

One Mr. S.S. Srinivasa Rao has stated in his protes that he purchased only 2 beds and 2 pillows at a cost of about Rs.12/- The absconding clerk also acknowledges thi purchase as having been for 2 beds and 2 pillows only, in his post card dated 16th February 1928. But the value of three beds and three pillows has been debited in his ledger account.

Similarly one Mrs. Kamalamma Sesha Iyengar has stated that she purchased on Rug for Rs.3-9-3. The value of 2 rugs has been debited against her account and the total value viz., 7-2-6 mis-appropriated.

The amount thus not brought on accounts works up to Rs. ~~13-8-6~~. 18-4-10 Vide appendix C∅

(i) Illicit∅ removal of finished products and raw materials from the Jail STORES on slip of paper issued to the gate keeper and with dishonest motives.

Instances are not few to prove that many manufac-tured articles and also raw materials have been removed out of the Jail with fradulent intentions. These articl are allowed to be taken out of the Jail premises not on regular printed Gate passes signed by the Store-keeper and the Chief Jailor but on some rough slips of paper

initialled by the absconding clerk with an order to the gate-keeper "Pass out". In all such cases, no entry is found in any of the authorised records of the Jail and also in the Inspection Book to show that these articles were let out of the Jail under due authority. In this connection it may be said that one bed and one pillow was issued to one Contractor Mr. Mariappa, the value of which has been mis-appropriated but no entry is found either in the gate pass book or in cash or credit sale register in support of this issue. Another instance which is equally important to be brought to the notice of Government is the removal of 200 rft, of Teak Wood reapers and one carpet in his own name on 28.6. Curiously enough these shortages are treated as wastages in the former case as can be seen from the replies furnished by the Superintendent against para ..M... of the previous audit report. These instances prove that little or no supervision was exercised by the responsible Jail Officers in respect of Jail articles allowed out of the Jail gate. It is learnt from the Superintendent that the said clerk removed a cartload of T.W. materials from the rear gate without making any entry therefor in any of the authorised records. Some of these articles are also issued under his own authority in the name of persons and officers but the value of the same is not traceable either in the Inspection Book or in the personal ledgers against their accounts. The value of such illicit removals work up to Rs.124-6-3 as per appendix 5H enclosed herein.

(J) Out of the amounts recovered from the debtors a portion has been credited to the ledger accounts and the balance is mis-appropriated.

THE amounts mis-appropriated in this way is includ in Annexure D and they are not separately listed out.

The above are the several devices adopted by the absconding clerk to defraud Government and mis-appropr

the Government money. The amounts shown in the several Appendicies referred to above may therefore be ordered to be recovered from the parties responsible for the same.

4. How defalcation could have been prevented:-

As may be seen from the explanatory note furnished in connection with each of the devices employed by the absconding clerk, the entire defalcation is due not only to lack of supervision exercised by the responsible Jail Officers, but also to the non-observance of the prescribeed rules for dealing with cash or Store transactions. It may also be stated that the defalcatio has been facilitated by reliance placed in the abscondin clerk and the free hand given to him by the Superintende as can be inferred from the absence of initials of the Store-Keeper and the Chief Jailor either on the Gate Passes or on the Counter foils of the Cash Receipts. The Rules prescribed in the Jail Manual as well as in the M.A.C Vol. I. for the cash and Store transactions of Government Departments are exhaustive. The defect has been in the non-observance of the rules for which the supervising officers of the Jail are entirely responsible and no amount of codal rulings will be a proof against such persistent evasion of the rules and deliberate mishandling of jail property by an irresponsible official allowed to run-a-muck.

5. Effect of office orders:- Office order No.546 dated 24-1-1927.- Clerk Venkata Rao and Hanumantha Rao are fined annas 8 each for writing Monday Orders on slips and on different pages in different books. Venkata Rao is further fined Rs.2/- for late attendance.

The fine inflicted on Hanumantha Rao was excused on explanation tendered by him to the effect that the above references that were said to be missing formerly were found in the old drawer of Venkata Rao after careful search.

Office Order No.567 dated 19th March 1927.

Clerk Hanumantha Rao and Venkata Rao have been warned several times and are given last this warning. Clerk enkata Rao has been negligent in the maintenance of the egisters and the repetition of such neglect will entail evere notice being taken.

Office Order No.629 dated 1-11-1927.

Chief Jailor will personally see that clerks Venkata ao and Hanumantha Rao do not go out of the Jail to talk to the parties and bring them inside.

Office order No.631 dated 1-11-27.

Clerk Venkata Rao delayed handing over property of Civil Prisoner from 27-10-27 to 1-11-27. He admits that he received the prisoner's money and allowed him to use it. He is fined Rs.5/-.

No.698 dated 7th August 1928.

No article should get into or get out of the Stores in the absence of the Store Keeper.

No.699 dated 7th August 1928.

Tailor Maistry is fined annas 4 for having allowed outside articles to be kept in his room.

No.703 dated 27th August 1928.

Several irregularities have been observed in the articles inspection register and it is ordered that no article of the Jail should be given to parties on inspectio except to Government Departments and that too with the permission of the undersigned.

No.763 dated 8th March 1929.

Casually the missing of a waste wool carpet from the Stores was observed and the Store-keeper reports this day that it is not to be traced. This is a serious matter.

The above Office orders prove conclusively that Cler No.Venkata Rao was not a trustworthy person to be entrusted with cash and Store transactions independently. His charac had been proved to be unreliable so early as January 1927 that he was of a temperament to misuse whatever money that in his hands (

(vide O.O.No.631 dated 1st November 1927). Knowing full well his antecedents, it does seem strange that this clerk was allowed to handle the Jail cash and stores as he liked. The above office orders also indicate that valuable articles prepared in the Jail Manufactory were let out of the Jail without the supervising Officers being aware of them. That the said clerk Venkata Rao had some associates to assit him in his malpractices (vide para 3(9) supra) is proved from office orders dated 1st November 1927, 27th August 1928 and 8th March 1929, which show that the Jail made articles were taken out of the Jail and outsiders were let in without the necessary formalities being observed therefor.

6. Opportunity slipped over to arrest the actions of the absconding clerk and to book him in time.

(1) The periodical audit of the Central Jail accounts was taken up during October 1928 and the Superintendent was apprised of the improper use of the Receipt books and its natural inference to suspect fraud on broad lines. Audit can only indicate violation of important financial rules and it is for the Executive to take up the suggestion and pursue on the lines suggested when fraud could have been discovered. The Superintendent paid no heed to this suggestion.

(2). Again on 7-11-28 the clerk attempted to convert a cash sale for Rs.10-14-6 effected in favour of Mrs. Periera, Matron of the Central Jail into a credit one. The Superintendent was aware of such an attempt as can be seen from remarks made by him on gate pass No.1821 dated 7th November 28, to the following effect.-

> The sale was for cash and not for credit. The amount was kept out of account till 3-55 P.M. of the next day.

(3) It is understood that several oral complaints were preferred from the subordinate Jail officers regarding the amounts recovered from them in excess of their dues and receipts not being granted therefor.

(4) In the Preliminary Report submitted by the Superintendent it is stated that leave application dated 19th March 1929 was received from the absconding clerk for extention of leave. When the clerk absented himself without applying for leave on 9-3-29 and further references made to him to the effect that no leave could be granted and that he should report himself for duty were not replied to, immediate ~~preliminary~~ precautionary arrangements should have been made by the Superintendent to search the drawers of the clerk and arrest the offender immediately. Delay of 10 days gave sufficient time to the said Clerk to watch the progress made by the Jail authorities to detect his fraud and ultimately abscond. It is understood that when he left office, he took a bundle of papers with him and also some Registers. In this connection, reference is invited to the reply furnished by the Superintendent (vide para 5 of the previous audit report now left) to the effect that Civil Batta Cash Book was being dealt with by him and was taken away by him. (Several gate passes were also missing.) There is reason to suspect that he must have taken with him the missing recovery lists which otherwise would have enabled the audit to determine the exact amount recovered from the Jail Subordinates and the Public and misappropriated.

Thus it will be seen that timely action should have been taken by the Superintendent when suspicion has been aroused long ago without waiting for any formal audit to safeguard the interest of Government and prevent loss of Government money and property.

7. Extent of defalcation.

The total loss suffered by Government on account of he prescribed rules not being followed by the Jail fficers, laxity in their supervision, and the free hand iven to the absconding clerk to ~~manupulate~~ manipulate the accounts s he liked, amounts to ~~Rs.~~ Rs. 1587-2-1 as noted below:-

| | | |
|---|---|---|
| (1) | Conversion of cash sales into credit ones. vide para 3 (a) | 5,44- 0- 7 |
| (2) | Mis-appropriating moneys received by money orders and value payable post, vide para 3 (b). | 11- 2- 7 |
| (3) | Issuing temporary receipts and mis-appropriating the realisations thereof; para 3 (c) | 190- 9- 0 |
| (4) | Issuing no receipts for the amounts recovered towards Jail dues from the Jail Subordinates at the time of disbursement of their salary as well as from public. | 535-12- 9 |
| (5) | Granting genuine receipts in respect of payments made to Jail towards Store dues and using the money for his own use. Para 3 (c). | 53-13- 0 |
| (6) | Receiving moneys from Government Departments giving acknowledgment in their Tappal Book and mis-appropriating the same. Para 3 (f). | 7- 0- 0 |
| (7) | Credit sales effected in the name of imaginary persons or persons whose whereabouts are ~~now~~ not known. para 3 (g). | 50- 7- 6 |
| (8) | Debiting against customers values in excess of the purchase price of the articles sold to them and mis-appropriating the difference. Para 3 (h). | 18- 4-10 |
| (9) | Illicity removing Jail made articles and raw materials purchased for the purpose of manufacture on slips of paper signed by himself and misappropriating the value thereof. Para (i). | 124- 6-3 ~~75- 0- 0~~ |
| (10) | Amounts due by clerk N. Venkata Rao as per his ledger accounts. | 51- 9- 7 |
| | | ~~1587-11-10.~~ 1587-2-1 |

In addition to the above, there are very heavy

credit sales effected in the names of private persons the recovery of which is long overdue vide appendix 9. Such sales amount to Rs. ~~4534-14-3~~ 4532-14-3. In Office Order No.645 dated 2nd March 1928 it is ordered by the then Superintendent that a deduction of Rs.10/- has to be effected monthly from the pay of Mr. Lakshmana Rao Store-keeper on account of furniture sold on credit (B.67-9-8) to one Mr B.V. Narayana Rao a private gentleman. Accordingly Rs.10/- has been paid on 3-3-28 but subsequent payments have been discontined.

Again in Office order No.846 dated 25th October 1924 the ~~then~~ Superintendent orders that credit sales to the extent of Rs.387/- and odd have been made to private persons by the Store-keeper and that this amount should be made good without any further delay. If the above amounts also are considered as amounts properly payable to Government Treasury, but remaining unpaid after repeated efforts, as sums recovered and mis-appropriated, the total extent of defalcation works up to Rs. ~~1917-11-0~~ ~~2041-0-4~~ 1971

8. Responsibility fixed.-

(a) Article 863 of the Mysore Jail Manual fixes the personal responsibility of the Superintendent on all credit sales effected in the Stores Department. The Superintendent is not justified in having allowed the credit sales to be effected without his personal knowledge by the absconding clerk and also without the interference of the Store-keeper and the Chief Jailor (vide art. 850) as can be seen from the ~~absence~~ latter's absence, of the latters' intials on cash bills converted into credit bills. He should have made prpper arrangements (vide article 850) for the jail articles being let out of the Gate on only authorised Gate passes. There is no justification why the amounts received on cash receipts s by the Superintendent have not been brought to account.

The responsibility of the Superintendent in this respect is complete since he failed to see that the amounts recovered on cash receipts signed by himself amounting to Rs.53-13-0 are not brought on the Cash book.

(b) The Chief Jailor is the custodian of Jail Cash and so far the amounts recovered in his presence on account of the Store dues from the Jail Subordinates and not brought on the cash book, the responsibility is complete. If he had recovered himself in his presence the jail dues paid by the Jail ~~Superintendent~~ Subordinates there would have been no scope left to the absconding clerk to defalcate the amounts recovered from the Jail subordinates. It is also seen in checking the gate Pass that the Chief Jailor was in the habit of checking the cash bills with the amounts paid to him from the Stores Department and also attesting his initials on the bills so checked. If this healthy procedure had been continued all along, there would have been an automatic impediment to the absconding clerk to convert the cash sales into credit ones. The chief Jailor's responsibility is complete in having allowed Jail made articles to go out of the Jail without a regular gate-pass signed by himself.

(c) Store-Keeper is in charge of the entire Jail mad articles and raw materials received for purpose of manufacture. His explanation that he paid the amounts recovered on account of Store dues vide para 1 of his explanation enclosed herein as annexure 'J' is not acceptab and such amounts aggregating Rs.~~92-7-11~~ 34-1-9 should be recovered from him. The Store-Keeper has also gone out of his way in having allowed credit sales to private persons on his own responsibility and this amount also i.e., Rs.387/- andodd require to be recovered from ~~his salary~~ him. Besides the above, there

there are also cases in which cash sales are converted into credit ones under his initials. The total amount thus to be received from Storeskeeper works up to Rs. ~~485-7-11~~ 565-12-2 as noted in the margin.

| | | |
|---|---|---|
| Conversion of cash to credit. | ~~586-6-4~~ 59-6-4 | 59-6-4 |
| Temporary receipts. | 24-4-0 | 24-4- |
| Money Orders. | 9-13-7 | 9-13- |
| Excess credits | 5-4-0 | 5-4- |
| Illicit removal. | ~~5-0-0~~ ~~44-6-0~~ | 80-0- |
| Sales to private persons. | 387-0-0 | 387-0- |
| | ~~485-7-11~~ 530-1-11 | 565-12- |

In addition to the above the value of certain articles which are stated to have been issued on inspection is not posted in the personal ledgers and corresponding entries are not also traceable in the Inspection Register. The value of articles so removed ~~and remain un-accounted for~~, works up to Rs. 74-14-0 and this is included in appendix H. ~~which may also be ordered to be recovered~~.

In this connection it may be stated that the Inspection Register was checked with the gate registers, personal ledgers, cash and credit sales books etc., and the articles remaining untraced are noted in appendix.

The disposal of these articles has to be ascertained and their value determined and credited to Government. The amounts thus to be recovered from the several Officers as stated above work up to Rs. ~~1,326-6-8~~ 1362-12-6 excluding Rs.204-5-6 recovered from parties vide para 3(a) and Rs.387/- recoverable from the Store-Keeper vide para. 8(c)...

| | | |
|---|---|---|
| Superintendent | Rs. ~~58-13-0~~ | 53-13-0 |
| G.Laksman Rao, | " ~~98-7-11~~ | 178-12-2 |
| N. Venkata Rao | " ~~1174-1-4~~ | 1150-3-4 |

It is understood that the House belonging to N. Venkata Rao is attached by Government for a sum of Rs.320/- . After deducting ~~what~~ whatever amount would be realised by the sale of this property and also the amounts to be recovered from the Store-keeper and the Superintendent (vide ~~margin~~ above) the balance may be ordered to be recovered from the above officers in whatever proportion the Government deem it necessary.

9. Remedial measures suggested:-

The Chief Jailor in future may be ordered to recover all the dues himself and give necessary intimation to the Stores Department for prepairing the receipts and posting the ledgers.

(2) The Superintendent may be ordered to make adequate arrangements to see that no Jail made articles leaves the gate without a ~~signed~~ prescribed gate pass signed by the Chief Jailor and the Store-ke and ~~surprise~~ Surprise test checks made of the entries ~~made~~ in the Gate Pass Book and reliable and trustworthy warders ~~are~~ posted at the Central Gate.

(3) The practice of granting temporary receipt which is still stated to be in vogue (vide explanation of the Store-keeper)may be ordered to be immediately discontinued and the Chief Jailor empowered to issue receipts whenever the Superintendent is absent from his seat.

(4) A regular account of bill b oks and receipts books received and used up should be maintained and the balance of books available on hand should be produced before the auditor for check and necessary certificates being endorsed thereon. In this specia audit it is seen that the absconding clerk was maintaining 2 different Receipt books for use at one

and the same time in one of which he recorded the Government transactions and in the other the moneys received and mis-appropriated by him. No certificate of the pages that each bill book or receipt book contained was recorded in the book before it was brought into use, and consequently it cannot be stated if the pages removed from the bill books in excess of what were required to be torn were properly made use of. Appendix K shows instances of excess removals of pages from the bill Books concerned. To guard against this irregularity, the Supervising Officers may be ordered to count the number of pages of each book invariably and record a certificate to that effect, and also get the pages of the bill books machine numbered. Vide Article 3 of Mysore Accounts Code Vol.I.

5. ~~Frequent~~ Daily inspections of the Gate passes filed at the gate by the Superintendent though provided for in Article 850 of M.A.M. are not conducted, ~~at reguler interfals~~ and much scope is left therefore for illicit removal as noted in para 3 c above. The Superintendent may be ordered to adhere to this rule and record his initials on the gate passes so checked by him.

6. The use of one common bill book for recording both cash and credit transactions has given free scope to the absconding clerk to convert cash sales into credit ones. Separate bill books with cash and credit printed in bold type may be obtained from the Government Press and put into use immediately in place of the present Bill Books.

7. A periodical verification of the Inspection Register may be ordered to be made by the Superintendent and a certificate recorded to the effect that all the articles sent on inspection have been duly brought to account.

8. A test check of the gate passes filed at the gate may be ordered to be made by any of the Jail officers with the entires made in the cash or credit bill Registers and a certificate to this effect recorded periodically on the cash and credit sales books. This course is suggested ——— as ~~this is~~ the only effective way in which conversion of cash bills into credit bills could be prevented or even if indulged in could be detected immediately.

9. The verification of closing stock balance as per ledgers was not compared with the certified lists since the stock ledgers had bot been completely posted and the explanations called for by the Superintendentx had not been furnished. The counted lists for December 1929 were not also made available for audit though called for repeatedly. The ~~inforxxtion~~ importance of periodical and timely counting of store balances and prepairing such counted lists, by the Superintendent of Jail ~~could~~ cannot be sufficiently emphasised especially in a large concern like the Jail Manufactory dealing with raw materials, manufactured articles; for on the accuracy of the stock balance as per ledgers as verified by periodical counting depends the safety and regularity of the Jail transactions under Stores So, a rigid adherence to the rule regarding counting of Stores, by the non-observance of which the series of frauds committed by the absconding clerk have been rendered possib should be insisted on alike in the interests of Government and Jail authorities. The verification of these balances will be taken up during the next periodical audit and discrepancies if any reported.

10. Temporary mis-appropriations:-

Instances in which the amounts recovered from the Debtors to the Jail were credited to their accounts long after the recoveries were effected from them are not wanting. A few of them are noted in ~~the margin~~ Appendix L for the

information of Government, The culprit was in the habit of appropriating the Government money for himself whenever he fell short of funds and recouped such of them as he liked whenever he found convenient to do so.

Outstanding Balances.

The amounts due by several debtors of the Jail at the end of June 1929 amounted to Rs.10,284-13-5. Besides, real balances due to Government they consist of:-

(1) balances protested against by the parties against when they are shown;

(2) balances against imaginary perons.

(3) balances against persons whose whereabouts are not known;

(4) balances against private perons who are reported as dead;

(5) balances against dismissed officials;

'6) balances against absconding clerk etc., etc.,

(7) balances still to be proved by the accepta of the parties.

All these amounts cannot therefore be taken as real debts due to Government. Even though article 863 (1) of Mysore Jail Manual states that credit sales are to be allowed only to the extent of half the salary of the Jail officers, the credits allowed to some of these officials, ~~the credits allowed to some of these officials~~ works up to twice their salary, vide credit allowed to N. Venkata Rao now absconding to the extent of Rs.51-9-7 when his salary was only Rs.25/-. In this connection it may be stated that no record was forthcoming to see if reminders were issued to all the debtors for payment of their dues and whether the debtors accepted the balances shown against them.

The outstanding balances at the end of each half

year from June '27 to June '29 and the remittances for the calendar years from 1924 to 1928 are noted in the margin. A comparison of these two figures

| Outstanding balances. | | REMITTANCES Vide administration reports. |
|---|---|---|
| June 1927. | 4954 | 1924 46206 |
| Dec. 1927. | 7202 | 1925 39800 |
| June 1928. | 8212 | 1926 41978 |
| Dec. 1928. | 8324 | 1927 32786 |
| June 1929. | 10285 | 1928 33503 |

shows that the outstanding balances are on the increase and the realisations are on the decrease. × × × The preparation of Trial balances showing the amounts due by each of the debtors, together with further credits allowed to them ~~together with~~ the monthly recoveries effected is very essential if a regular watch is to be kept over the amounts due to the Central Jail. This statement will afford the administrative authorities ~~to~~ to know the necessary particulars at a glance what the outstanding balances amount to and what measures are to be adopted for their recovery. The accounts maintained for the outstandings of the Bangalore Central Jail are not satisfactory like those kept for the manufacturing department in which shortages to the extent of about Rs.1,600/- were noticed during the periodical audit and reported to Government in this office letter No. 516/L.A.D. dated 1st March 1929

× × × The Superintendent should make arrangements for issuing timely reminders with the aid of Reminder Register and watch the progress of the recoveries.

A. Sholapurkar
Assistant Comptroller.
29.3.30.

ment of Cash Sales converted to Credit Sales

| No. | Memorandum date | Name | Amount of Cheques collected by Mr G. Lakshmana Rao | Amount of Cheques collected by N Venkatarao | Remarks |
|---|---|---|---|---|---|
| 1 | 1781/19/9/26 | Mr. C. Maeliah | - 2 10 | | |
| 2 | 1827/6 9/26 | " L. Vamana Rao | - 13 - | | |
| 3 | 1884/13 9/26 | " M. Venkobha Rao | - 11 - | | |
| 4 | 1935/20 9/26 | R. Rangasaminaidu | - 12 - | | recovered |
| 5 | 2068/8 10/26 | Monthyalu | 2 11 6 | | recovered |
| 6 | 2203/27 10/26 | K. M. Narasimhiah | 11 6 - | | recovered |
| 7 | 2204 " | Mrs. C. Maeliah | 1 1 6 | | |
| 8 | 2237/1 11/26 | " G. A. Srinivasa Raghavacha | - 11 - | | recovered |
| 9 | 2426/26 11/26 | Putti Rao | 4 11 - | | recovered |
| 10 | 2482/4 12/26 | Annaji Rao | | 5 7 - | |
| 11 | 2547/11 12/26 | M. Krishna Murthi | - 13 - | | |
| 12 | 2600/22 12/26 | Govindasami | | - 7 9 | recovered |
| 13 | 2604/23 12/26 | Krishnappa | 5 4 - | | recovered |
| 14 | 97/19 1/27 | Messrs. Yacoob Sheikh & Co | 13 14 - | | recovered |
| 15 | 139/29 1/27 | Mr. D. Ramanujayengar | 3 - - | | recovered |
| 16 | 172/5 2/27 | Miss Martin | 3 - - | | recovered |
| 17 | 455/14 4/27 | Venkata Krishna | 1 2 - | | recovered |
| 18 | 578/2 5/27 | Mr. R. Mallikarjunappa | | 3 2 6 | |
| 19 | 482/20 4/27 | Hon: Secretary Bowring Club | | 94 - - | recovered |
| 20 | 483 " | Velumudliar | 6 12 9 | | recovered |
| 21 | ~~586~~ 491/~~10 5~~ 27 | Syed Ebrahim | | - 7 - | recovered |
| 22 | 586/10 5/27 | Mr. Madan Gopalraj Mrs | 3 5 4 | | recovered |
| 23 | 587/10 5/27 | Mr. R. Mallikarjunappa | 3 14 3 | | |
| 24 | 728/17 6/27 | Mr. Rajiengar | 2 7 9 | | |
| 25 | 1038/29 7/27 | Krishnappa | 6 15 - | | |
| 26 | 1092/6 8/27 | Mahadevappa | 3 8 - | | |

| | | | | | |
|---|---|---|---|---|---|
| 1 | [illegible] | S Ramachandra Rao | 13 | 1 | - |
| 28 | 1326/1062/27 | V Narahari Rao | 12 | 7 | - |
| 29 | 1325 | " " | 2 | 10 | - |
| 30 | 1410/1516/27 | B M Lakshmanan | 5 | 8 | - |
| 31 | 1464/1510/27 | P Sivaramakrishnaiah | | | |
| 32 | 1437/1010/27 | Smt C Malika | | | |
| 33 | 1265/1310/27 | A Ramachandra Rao | 5 | 0 | 1/2 |
| 34 | 1681 | N Raghunatha Rao | 2 | 14 | - |
| 35 | 1502/1710/27 | Mahamed Sah | 1 | 5 | |
| 36 | 1513/2010/27 | V C Sitaramanjaneyulu | 1 | 5 | - |
| 37 | 1570/111/27 | N L Krishnamurthy | 1 | 0 | 3 |
| 38 | 1591/911/27 | M B Ramaiah | | | |
| 39 | 1598 | Banajha | 4 | 14 | - |
| 40 | 1617/2012/27 | Smt Jayalakshmi | 3 | - | 4 |
| 41 | 1724/21/27 | B L Subbakrishna | | | |
| 42 | 1741/12/28 | N P Papamma | | | |
| 43 | 1772/9/28 | Mariamma | | | |
| 44 | 1783/12/28 | Smt Jayalakshmi | | | |
| 45 | 2387/21/28 | Narasaiah | | | |
| 46 | 2361/12/28 | K Thirumalachari | | | |
| 47 | 2369/13/28 | A B Rangadhamaiah | | | |
| 48 | 2374/14/28 | Banaji | | | |
| 49 | 4470/16/28 | Banumaiah | | | |
| 50 | 4421/23/28 | Abdul Azeez | | | |
| 51 | 4571/9/28 | B V Venkatachalam | | | |
| 52 | 4607/23/28 | ~~S Ramachandra~~ S Immanuel | | | |
| 53 | [illegible]/24/28 | S Immanuel | | | |
| 54 | [illegible]/30/28 | S Krishnamurthy | | | |
| 55 | [illegible]/1/28 | V D Ramakrishnan | | | |

| | | |
|---|---|---|
| | Swaminathan | 1 1 6 Rec |
| | Krishnaswami | 2 1 3 |
| | Sivappa | 3 14 6 |
| | A.M. Doraswamipillai | 8 - Rec |
| | A. Narayanappa | 8 - |
| 1010/256/28 | L. Govindappa | 14 - Rec |
| 1041/276/28 | M.S. Shamanna | 3 - |
| 1107/72/28 | A. Govindappa | - - |
| 1152/132/28 | Perumalnaidu | 10 6 |
| 1222/242/28 | M. Krishnamurthy | 12 6 |
| 1224/252/28 | M. L. Siddanna | 11 6 Rec |
| 1290/48/28 | Gundurao | - - |
| 1309/98/28 | Director Dandakaranya Tailfactory | 1 3 |
| 1522/152/28 | Ramakrishniah | 4 5 - |
| /189/28 | Sitaramiah | 2 13 - |
| /259/28 | C.D. Rangarao | 4 14 - |
| | S.P. Mason | 7 3 6 |
| /6 18/28 | B. Madhavarao | 5 5 3 |
| /8 10/28 | The Adjutant Madras Sappers | 21 8 - |
| /20 10/28 | D.N. Basu | 9 4 6 |
| Shimla | Siddanna | 1 5 - |
| | B.C. Nanjappa | 1 9 9 |
| | Bheemarao | 2 1 6 |
| | Dawer | 9 3 6 |
| | D.S. Ramarao | - 8 - Rec |
| | C.G. Mallia | 4 13 9 |
| | Rajasthan Chiefcom | - 14 6 |

| | | | |
|---|---|---|---|
| 85 | 1757/1( | 1/29 | Bharathi Mills |
| 86 | 19·9/27 | 11/29 | The Manager of the Chamundi |
| 87 | 1993/4 | 12/28 | M Nanjundiah |
| 88 | 2084/1 | 12/28 | D C Nanjundiah |
| 89 | 211-/15 | 2/29 | Ananthanarayana |
| 90 | 2169/21 | 12/28 | Chandrashekhara |
| 91 | 2382/7 | 2/29 | R Narasimha |
| 92 | 391/29 | 2/29 | Manager |
| 93 | 1405/2 | 3/29 | Registrar of Co-operative |
| | 1703 | | D C Nanjundiah |
| | 1184 | | Annapoorna Trading |

Total 132 211 411 138 54

| | | | | | |
|---|---|---|---|---|---|
| | | | 2 4 - | | 2 4 - |
| 16[illegible] | M. [illegible] Ponnuswami | 1-9 / 4 | 6 11 5 | | 6 11 5 - |
| | P. [illegible] | | 2 - - | | 2 - - |
| 16 | [illegible] | 3-7-29 | 5 - | | 5 - - |
| 1 1 | [illegible] | 7-2-29 | 1 6 - | | 1 6 - |
| 1 | [illegible] | 16-9-28 | 5 | | 5 |
| 1649 | A Venkatasubbiah | | | | |
| | K Raghavendra Rao | | 3 | | 3 - |
| 1611 | N K Raghavan | 31-10-28 | 3 2 - | | 3 2 |
| 1496 | [illegible] | 4-9-28 | - 15 - | | - 8 - |
| 1706 | [illegible] Venkatesh | 9-1-29 | 10 - - | | 10 - - |
| 17 | [illegible] | 3-1-29 | 2 - | | |
| Nolega fund | Muniyappa | 26-1-29 | 6 - | | 6 |
| | M Rameshwaram | 5-9-28 | - 6 - | | - 6 - |
| 4 | [illegible] Balaya | 2-6-28 | 5 - | | 5 - - |
| Receipt Book No 7 | | | | | |
| PL NO 1 | A Ramachandra | | 3 - | | 3 - - |
| 2 | B G Nagarathnam | | 2 - - | | 2 - - |
| 3 | A S Narayanachar | | 1 - - | | 1 - |
| 4 | L Shivaram | | 1 - - | | 1 |
| 5 | A. Venkatasubbiah | | 2 2 - | | 3 2 |
| 6 | V Shaik Ibrahim Rao | | 5 - | | 5 - |
| 7 | Mani Swamy | | 3 - 8 | | 3 - 8 |
| 9 | [illegible] Venkatesh | | 10 - | | 10 - - |
| 12 | L V Venkatachalapathy | | 5 - | | 5 - |
| | | | 190 9 - | | 166 5 - 2 |

Appendix D

Statement of Recoveries made on account of Store dues by N. Venkata Rao & misappropriated.

| Sl No. | Ledger Folio | Name | Amount | Remarks. |
|---|---|---|---|---|
| 1 | 1630 | Sm. G. Annaji Iyengar | 5 - - | |
| 2 | 886 | .. M. Aswattha Iyengar | 2 6 - | |
| 3 | 1262 | .. L. M. Annaiah Mudliar | 2 - - | |
| 4 | 747 | Anthiah Chetty | 4 13 5 | |
| 5 | 1303 | Abdul Razak | 6 2 - | |
| 6 | 1055 | Annaji Rao | 4 12 - | |
| 7 | 1311 | Anguthan | 1 - - | |
| 8 | 1691 | Abdul Sattar | 2 - - | |
| 9 | 1208 | Abdul Salim | 3 4 - | |
| 10 | 958 | Abdul Alim | 3 4 - | |
| 11 | 1391 | Anganuthupillai | 1 12 - | |
| 12 | 1182 | Arasoji | 4 - - | |
| 13 | 1331 | Arunachalachari | 1 - - | |
| 14 | 1176 | D. K. Balakrishnaiah | 2 - - | |
| 15 | 866 | M. Bheemasena Rao | 4 0 - | |
| 16 | 1562 | Basavaraju. | 3 13 11 | |
| 17 | 981 | Bheema Rao | 2 12 - | |
| 18 | 1658 | Chikka | 2 8 - | |
| 19 | 1150 | B. N. Chinnasami naidu | - 14 6 | |
| 20 | 1647 | Chinnamutta | - 13 - | |
| 21 | 1189 | N. Chokalinga Rao | 2 - - | |
| 22 | 1424 | N. Channabasappa | 21 - - | 3-10-27. |
| 23 | 1087 | Doddaranga | 3 13 5 | |
| 24 | 1003 | P. J. Ethirajalunaidu | 3 - - | |
| 25 | 1345 | P. Ethirajalunaidu | 5 - - | |
| 26 | 1317 | Gangappa | 4 4 11 | |
| 27 | 155 | Gidda Munisami | 1 - - | |
| | | | 79 5 2 | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 79 | 52 | |
| ~~28~~ | ~~1536~~ | ~~Mr Gopala Rao Balaji~~ | ~~5~~ | | | ~~included in 2a Receipt 57~~ |
| 29 | 1401 | N. Gundu Rao | 1 | - | - | ✓ |
| 30 | 1417 | Govindasami | - | 8 | - | ✓ |
| 31 | 848 | M. V. Hanumantharao | 1 | 15 | - | ✓ |
| 32 | 1195 | U. M. Hanumantha Rao | 8 | - | - | ✓ |
| 33 | 1242 | M. Hanumantha Rao | 8 | - | - | ✓ |
| 34 | 1662 | Hon: Secy Tennis Club Intermediate College | 26 | 7 | - | ✓ |
| 35 | 1641 | Y. Hiriyanniah | 1 | 13 | 6 | ✓ |
| 36 | 1457 | M. Krishnasami | 1 | - | - | ✓ |
| 37 | 1173A | B. Krishnamurthi Rao | 1 | - | - | ✓ |
| 38 | 1568 | B. Kariyappa | 2 | - | - | ✓ |
| 39 | 1194 | Khader Mohadin | 2 | 9 | - | ✓ |
| 40 | 1454 | Kuppusami | 4 | 1 | - | ✓ |
| 41 | 860 | K. S. Krishnappa | 5 | - | - | ✓ |
| 42 | 1474 | V. Kuppusami naidu | 29 | 11 | - | ✓ |
| 43 | 1278 | E. B. Kesava Rao | 4 | 36 | | ✓ |
| 44 | 1099 | V. Krishniah | 8 | 136 | | ✓ |
| 45 | 813 | N. Kandasami mudliar | 1 | - | - | ✓ |
| 46 | 635 | V. Krishnasami | 1 | - | - | ✓ |
| 47 | 795 | Krishnasami | 3 | - | - | ✓ |
| 48 | 1588 | Khader khan | 3 | - | - | ✓ |
| 49 | 1497 | Krishnaji Ramachandra | 2 | - | - | ✓ |
| 50 | 849 | K. Lakshminarayana Rao | 2 | 13 | - | ✓ |
| 51 | 1432 | M. Doorkanathan | 1 | - | - | ✓ |

| | | | 204 38 | |
|---|---|---|---|---|
| 52 | 1583 | Mr. M. Lingamma | 3 - | ✓ |
| 53 | 1682 | " G. Lakshmanachar | 13 - - | ✓ |
| 54 | 1611 | " Lakshmanachar | 2 - - | ✓ |
| 55 | 359 | Mahamed Ali | 1 12 - | ✓ |
| 56 | 1791 | Munimanasa | = 8 - | ✓ |
| 57 | 1282 | K. Munivenkata | 8 6 4 | |
| 58 | 944 | Mahamed gouse No I | 3 10 - | ✓ |
| 59 | 1617 | Mara | - 9 - | ✓ |
| 60 | ~~1244~~ 1506 | Manikyam No 1 | 1 12 - | ✓ |
| 61 | 1506 | " No 2 | 2 12 - | ✓ |
| 62 | 1502 | Mariyappa | - 8 - | ✓ |
| 63 | 819 | D. N. Madappa | 14 10 - | ✓ |
| 64 | 1569 | H. Munivenkatappa | 10 - - | ✓ |
| 65 | 1485 | Mahamed Gouse No 2 | 1 8 - | ✓ |
| 66 | 286 | Munimanasa | 4 5 - | ✓ |
| 67 | 737 | Mahamed Sab | 1 - - | ✓ |
| 68 | 1652 | Mahamed Khalander | 1 5 - | ✓ |
| 69 | 1266 | Mahamed peer | 2 - - | ✓ |
| 70 | 924 | Mukyalu | 1 - - | ✓ |
| 71 | 612 | M. H. Munisami | 1 4 - | ✓ |
| 72 | 1171 | Mahamed Mokkyar | - 2 7 | ✓ |
| 73 | 1557 | Orderly Munisami | 1 - - | ✓ |
| 74 | 1553 | V. Munisami | - 6 - | ✓ |
| 75 | 773 | Mannaji | 2 8 - | ✓ |
| 76 | 851 | Mungesamudliar | 2 3 3 | ✓ |
| 77 | 1032 | N. Narasimhiah | 2 8 - | ✓ |
| 78 | 1488 | Nezamuddin Hons | 3 - - | ✓ |
| 79 | 921 | K. Narayani | 3 14 7 | ✓ |
| | | | 294 11 5 | |

| | | | | | |
|---|---|---|---|---|---|
| 80 | 1160 | Narasiah | 294 | 11 | 5 ✓ |
| | | | 3 | 2 | - |
| 81 | 1440 | Narayana Rao | 3 | 8 | - ✓ |
| 82 | 1291 | B. G. Nagaratnam | 2 | - | - ✓ |
| 83 | | Narayanamunisami | - | 8 | - ✓ |
| 84 | 1310 | Narasoji Rao | 2 | 8 | - ✓ |
| 85 | 1525 | Narayanasami | 1 | 10 | 3 ✓ |
| 86 | 1251 | R. Nanjappa | 2 | - | - ✓ |
| 87 | 292 | Naga | - | 5 | 6 ✓ |
| 88 | 1643 | K. R. Narasimhayengar | 9 | 7 | - ✓ |
| 89 | 1495 | L. Narayanaprasad | 9 | 13 | 9 ✓ |
| 90 | 578 | A. Nanja | 1 | 9 | - ✓ |
| 91 | 775 | L. Narasingarao | 1 | - | - ✓ |
| 92 | 1447 | B. Nagesa Rao | 1 | - | - ✓ |
| 93 | 1489 | C. S. Narayanarao | 1 | 8 | - ✓ |
| 94 | 1603 | M. Nagesa Rao | 14 | 12 | - ✓ |
| 95 | 1052 | Puttu Rao | 7 | 2 | 5 ✓ |
| 96 | 1527 | puttaraffa | 12 | 8 | - ✓ |
| 97 | 1072 | perumalnaidu | 2 | - | - ✓ |
| 98 | 1145 | puttasamiah | 2 | - | - ✓ |
| 99 | 1028 | parasappa | - | 8 | - ✓ |
| 100 | 985 | N. J. papanna | 1 | 8 | - ✓ |
| 101 | 1082 | Mrs. S. peiera | 2 | 8 | - ✓ |
| 102 | 692 | Rasappa | 1 | - | - ✓ |
| 103 | 1615 | V. D. Ramalingam | 8 | 2 | 7 ✓ |
| 104 | 1100 | D. V. Ramachandappa | 1 | 8 | - ✓ |
| 105 | 8454 | M. Ramaswami | 1 | - | - ✓ |
| 106 | 1473 | K. Ramarao | 5 | - | - ✓ |
| 107 | 1408 | Ramachandra Rao | 1 | - | - ✓ |
| 108 | 949 | D. Rangoji Rao | 3 | 5 | - ✓ |
| 109 | 1578 | Ramaswami | - | 4 | - ✓ |
| 110 | 1475A | Ranganathayengar | 3 | 12 | - ✓ |
| | | | 402 | | 11 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | 402 | 8 | 11 |
| 111 | 1646 | D. Ranoji | | 2 | 5 | 9 ✓ |
| 112 | 1549 | K. Ramanna | | 3 | - | - ✓ |
| 113 | 1446 | A. Ramia Rao | | 3 | - | - ✓ |
| 114 | 1422 | L. Ramaswami | | 10 | - | - ✓ |
| 115 | 1579 | Rangasami naidu | | - | 8 | 9 ✓ |
| 116 | 1219 | M.P. Ramanathan Iyer | | 1 | - | - ✓ |
| 117 | 1576 | B.S. Ramaswami | | 2 | 5 | 6 ✓ |
| 118 | 1042 | P.R. Ramakishna Rao | | 5 | - | - ✓ |
| 119 | 1547 | N. Rudrappa | | 5 | - | - ✓ |
| 120 | 1142 | Salkad Rajarao | | 2 | 12 | - ✓ |
| 121 | 1284 | Raghunatha Rao | | 2 | 4 | 0 ✓ |
| 122 | 1657 | Ramakishniah | | 8 | - | 0 ✓ |
| 123 | 1578 | G. Ramaswami | | 0 | 8 | 0 ✓ |
| 124 | 1181A | Shama Rao Channappa | | 2 | 14 | 9 ✓ |
| 125 | 850 | Shyamarayana Rao | | 2 | 0 | 0 ✓ |
| 126 | 1666 | A.C. Srinivasalu naidu | | 1 | - | - ✓ |
| 127 | 1642 | G. Shyamarayan Rao | | 5 | - | - ✓ |
| 128 | 1707 | Syed Dastagir | | 3 | - | - ✓ |
| 129 | 1592 | Syed Ibrahim | | 5 | 6 | 4 ✓ |
| 130 | 1439 | Syed Hassan | | 2 | 1 | - ✓ |
| 131 | 1427 | N. Shyamarayan Rao | | 3 | - | - ✓ |
| 132 | 1700 | R. Srinivasalu naidu | | 2 | 2 | - ✓ |
| 133 | 1681 | A. Subba Rao | | 3 | - | - ✓ |
| 134 | 1120 | Subbagetty | | - | 8 | - ✓ |
| 135 | 1063 | Sundara Rao | | - | 12 | - ✓ |
| 136 | 1533 | S. Sundaramudliar | | 4 | - | - ✓ |
| 137 | 1514 | Syed Hyder | | 3 | 15 | 3 ✓ |
| 138 | 1536 | V.C. Subramanyam | | 2 | - | - ✓ |
| 139 | 1196A | K. Subramanya Iyer | | 2 | - | - ✓ |
| 140 | 1309 | Swaminathan | | 3 | - | - ✓ |
| 141 | 1575 | Subbagetty | | - | 8 | - ✓ |
| 142 | | no name - | 18b/28 | - | 2 | 6 ✓ |
| | | | | 494 | 10 | 9 |

| | | | | | |
|---|---|---|---|---|---|
| 43 | 1179 | D. R. Subba Rao | 5 | - | - |
| 44 | 591 | A. Srinivasa Mudliar | 5 | - | - |
| 45 | 1503 | Thimmiah | 4 | 8 | - |
| ~~294~~ 46 | 994 | K. Thimma | - | 4 | - |
| 147 | 1515 | Thana | - | 8 | - |
| 48 | 1455 | Thimmengadamudliar | 5 | - | - |
| 49 | 1443 | B. Venkataramiah | 1 | 4 | - |
| 50 | 1661 | D. Venkatagiri Ayya | 3 | - | - |
| 151 | 1649 | A. Venkatasubbiah | 5 | 14 | - |
| 152 | 1703 | K. Vasanthiah | 2 | - | - |
| 153 | 933 | A. V. Venkatasubbiah | 5 | - | - |
| 154 | 1544 | Venkatasami | 2 | 4 | - |
| 55 | 1420 | P. Venkatasamireddi | 1 | - | - |
| 156 | 1247 | B. Venkata Rao | 2 | - | - |
| 157 | 589 | Venkataramana | 2 | - | - |
| 158 | 1650 | M. Venkoba Rao | 1 | 8 | - |
| | | | 535 | 129 | |

| d 7 | N° | Betrag |
|---|---|---|
| 181 | | |
| 1812 | | |
| 1860 | | |
| 1878 | | |
| 1921. | | |

53 - 13 7

Abholung
Arzt
29.5.39

24

Appendix F.

List showing the bills sent to parties for payment but returned undelivered or with a remark to the effect that the bills are not known to the parties.

| Returned Item No. | Name | Amount. | | |
|---|---|---|---|---|
| 4/704 | B. Rm. Iswara Shetty S.W.Dy Bangalore. | 1 | 1 | - |
| 4/1248 | K.M. Ashadullakhan Accounts Clerk S.W.Dy | 7 | 10 | - |
| 11/1563A | A.N. Puttananjamma Clerk Sub Court B'lore | 7 | 15 | 6 |
| 12/1686 | Recon Sri Adappa. Ex. Engineer Office, B'lore | 2 | 12 | - |
| 20/1001 | H. Sabhapathi mudaliar Office of the Ex. Engineer Sewerage planning Div B'lore. | 3 | 8 | - |
| 28/1590A | A. Gopalraj Draftsman Ex. Engineer office water supply Div B'lore: | 15 | 3 | 9 |
| 1771 | Gilhachan | 5 | 3 | 3 i.e address in the ledger |
| 1051 | B. Venkatanarayanappa | 1 | 10 | - |
| 782 | B.V. Swami | 5 | 8 | - |
| | | 50 | 7 | 6 |

A Govindaraja Rao
Asst Controller
29.3.57

in excess of letter
ters furnished

| | | |
|---|---|---|
| 47 | Name | Amount |
| 847A | Kamalamma | |
| | Seena Nayaka | 1 36 |
| 853 | M K Murthy | 5 4. |
| 1572 | S Srinivasa Rao | 5. 134 |
| | | 18410 |

29.3.39

Illicit removal of raw materials & gold ornaments articles

| Sl No | Issued on requisition to | date of issue | Articles issued | Issued by Mr Sankaran | Issued by Kunhalakutty | Remarks |
|---|---|---|---|---|---|---|
| 1 | Mr. A.M. Doraiswamipillai | 7-11-27 | 1 coloured turban | 2 | | |
| | by Nagaraja | 22-12-27 | 2 pcs | 1 | | |
| | " Kunhamutty | 30-1-28 | 1 pc | | | |
| | N Kunhalakutty | 20-1-28 | 25 pcs | | 12 | |
| | | 26-6-28 | 1 coat | | 6 | |
| | Mr Rajagopalan Nambiar | 1/2 Rp coins | 30 pcs | | | |
| 7 | no name | 16-7-28 | 1 Bengali | | | |
| | | | 1 hand towel | 3 | | |
| 8 | Mr A R Nagarajan Iyer | 27-7-28 | 2 hand kerchiefs | | 3 | |
| 9 | " N Kunhamutty | Bodaka | 5 pcs | | 7 | |
| 10 | Dr S Narayanaswami | 6 11 28 | 1 Bed sheet | | 3 | |
| | | not billed | 1 pc | | | |
| | Mr R Rangaiah | 22-9-26 | 2 coins | 2 | | |
| | by Kunhamutty | 11-1-26 | 1 | | | |
| | | not billed | 1 pc | | | |
| | | | | | | |
| | Malli Nagamaiya | 19-2-27 | | | | |
| | | | | 10 | | |
| | | | | | | |
| | | 7-[illegible]-27 | | | | |
| | | | | | | |
| | | 16-1-27 | | | | |
| | | | | 12 | | |
| | | 12-1-27 | | | | |
| | | 11-[illegible] | | | | |
| | | 9- | | | | |
| | | | | | | |

Credit Sales to private persons.. Appendix

| L.F. | Name | Amount | | Remarks |
|---|---|---|---|---|
| 433 | Abdul Basith New market Square B'lore - | 17 | 13 4 | noted in the Ledger as due outstanding from 1924. |
| 264 | Narayanappa Merchant. | 57 | 9 8 | |
| 440 | T.W.M. Briggs Kynoor Fibre Company | 49 | 3 - | outstanding from 23-6-26 |
| 686 | Arunachalappa Bangalore | 12 | 13 6 | " 12-6-25 |
| 695 | Messrs. K.K. Rao | 46 | 15 - | " 30-9-26 |
| 751 | Gangiah | 20 | 2 6 | " 7-10-25 |
| 752 | Hanumanthappa C/o C. Hanumappa | 19 | 12 6 | " " |
| 1772 | M.B.D. Naidu | 13 | - - | from January 1929 |
| 1748 | M.M. Chinnaswami Advocate B'lore | 16 | 9 - | outstanding from 20 3/29 |
| 542 | Nagappa C/o Lakshmanna Rao Storekeeper | 5 | 12 - | " " 25 2/24 |
| 1410 | M.N.D. Rajarao Contractor agent | 2 | 15 1 | " " 30 6/27 |
| 1520 | R. Ramiah Rly Dept | 17 | 12 - | " " 5 11/27 |
| 1686 | M.P. Rajagopalan Advocate | 8 | 15 - | " " 8 9/28 |
| 1369 | B.N. Allappa Contractor D.C. Jail | 78 | - 5 | " " 23 4/29 |
| 534 A | Zahimbai Bhima Sandra | 1 | - - | " " 24 11/28 |
| 1855 | Mrs. L.B. Subramanyam 5th main Road Chamaraj pet | 45 | - 6 | " November 28 |
| 443 | M. Abdul Latiff B'lore Contr. | 16 | 14 - | " March 24 |
| 1566A | Abdul Aziz Vegitable Contractor | 16 | 9 9 | " 23-3-28 |
| 1048 | Narayanna Contractor D.P.H. | 7 | 1 - | |
| | | 453 | 14 3 | |

Asst. Accountant

Appendix K

# Cash bill books of the Jail Sales Room

## No 1 gate pass book

(a) 5 bills have been torn between 59 & 60 instead of two.

(b) 4 bills have been torn —do— 2 & 3 instead of two & no 4 corrected 3 & subsequent alterations.

## No. 2 gate pass book

(a) 4 bills are removed between 151 & 152 instead of two & the present gate pass 152 was 153 & this is corrected to 152.

(b) 3 bills are removed between 134 & 135

(c) 4 bills —do— between 200 & 201 & the present 201 was originally 202 & this is corrected to 201 & subsequent Corrections made.

28/3/20

Asst Land Comptroller

Appendix

# Statement of Temporary misappropriation

| Sl No. | Particulars | Amount |
|---|---|---|
| 1 | Recovered on 7 4/28 from Sri. V. R. Kuda-ndapani Mudaliar & brought to a/c on 18-4-28 | 2 - - |
| 2 | Received from Sri. Annaji Iyengar Rs 5-0-0 on 7 2/28 brought to a/c on 3 9/28 Rs 5-0-0 on 28/28 ——— 2 10/28. | 10 - - |
| 3 | Sum of Rs 10-2-0 sent by the Chief Conservator of forests on 29-9-28 was brought to a/c on 8-10-28 | 10 2 - |
| | Received from the Executive Engineer Sanitary & Town planning Bijapur on 7 2/29 & brought to a/c on 18 2/29 | 22 - - |
| 5 | Recd from the Assistant Electrical Chief Engineer on 5 3/29 & brought to a/c on 15-3-29. | 5 14 - |
| 6 | Received from A. V. Venkatasubbiah on Feb-28 & brought to a/c in March 29 | 5 7 - |
| 7 | Recd from Sri. Dalkad Rajaram on 6 4/29 brought to a/c on 17-6-27. | 1 5 9 |
| | | 56 12 9 |

Assistant Engineer
29

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 516/LAD

*Bangalore, dated* 1st March *192*

From

S. SHAMANNA, Esq., B.A.,
*Comptroller to the Government of*
*His Highness the Maharaja of Mysore,*
*BANGALORE.*

To

P. Mahadevayya Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Law Department, B a n g a l o r e.

Sir,

I have the honour to forward herewith the Audit Report on the accounts of the Bangalore Central Jail for the period from January 1927 to September 1928 for information and orders of Government.

2. The main irregularities noticed during the audit are :—

(1) The heavy shortages in the raw materials issued for the Manufacturing Department to the extent of Rs 1,631/- (Vide para 9 of the report)

(2) Finished products found missing during the stock-taking by the Superintendent on 31-12-28 and valued at Rs 170-11-10. Vid para ~~10~~. H.

(3) Raw materials found short by the same officer during his stock-taking both in stores as well as in the work-sheds (Raw Materials in the process of manufacture) and valued at Rs 265-15- (Para 9).

10/8 The total shortages to be satisfactorily accounted for or arranged to be recovered thus work up to Rs 2,068/-. In arrivir at these shortages due allowance was made for the probable wastage that may be occur during the process of manufacture. Vide Para (6)

3. The main causes that have contributed for the above

anufacturing Department 1

al.

b) Want of sufficient internal check as explained in para 5

c) Defects in the issue and accounting of the raw materials

ed in one person, Vide para 5(5).

(d) Absence of initial accounts in the early stages of Manu-facture or in the work sheds. Vide para (7).

In this connection, mention may be made of the fact that the Stores Department is undermanned and all the transactions to be recorded daily in the several initial records and the stock Ledgers and Returns have necessarily to pass through one hand viz., the Store-keeper. vide U.O.No 1033/L.A.S of 24 6/25. This, in a way accounts for the incompleteness in the maintenance of Store Accounts.

4. At the end of June 1927 a sum of about Rs 8,811/- was shown as outstanding balance to be recovered from officers and others on account of the purchase them. There is provision in the Jail Manual to e overies through Comptroller in the case of office rice from their salar But in the case of pensioners such a recovery cannot be effecte under Govt. Order No.8206-60/Pris.40-25-2 of 7th April 1926. The total amount due from pensioned officers is about Rs 1,000/- It is for orders of Government whether the above wholesome rule may not be extended in the case of pensioners who do not regularly pay their dues or whether some other satisfactory arrangement is not necessary to prevent such large outstandings

5. The report discloses that the rules relating to stores Manufactures and Sales are not strictly observed and that these matters are not in a satisfactory condition.

I have the honor to be,
Sir,
Your most obedient servant,

Sd/- S. Shamanna,

Proceedings of the Government of
His Highness the Maharaja of Mysore.

-----:0:-----

R e a d :-

Correspondence ending with U.O. No. ·
dated the 2nd April 1930 from the Comptro
to Government forwarding with his further
remarks the audit report on the accounts
of the Bangalore Central Jail for the peri
from January 1927 to September 1928.

2. Letter No. L.A.D. 691 dated the
28th March 1930 from the Comptroller forwa
ng the Special Audit Report of the Bangal
Central Jail for the period from July 1926
June 1929.

3. Correspondence ending with U.O. No
. 495-43 dated the 2nd June 1930 from the
Inspector General of Prisons in Mysore
forwarding the explanation of the Superin-
endant, Central Jail for the several
rregularities noticed in the Audit Report
ith his own observations thereon.

Order thereon No. G 3890-1/C1,
Dated, Bangalore, 9th October 19

Government have perused the audit rep
of the Comptroller and the replies of the
Inspector General of Prisons and are pleas
to issue the following orders:-

The First Audit Report forwarded by th
Comptroller discloses a large number of
irregularities in the maintenance of accour
in the Central Jail. Government regret to
note that in spite of the instructions

instructions contained in the Government Order S 10272-8 Pmas 39-27-4 dated 9 March 1927 issuing orders on the previous audit report, no proper accounts have been not maintained in the Central Jail in accordance with the suggestions of the Comptroller. It is reported that the utilization of Jail receipts for Jail expenditure is still being continued in spite of strict instructions to the contrary, and that the no regular accounts have been maintained for the sawn timber received and used up in the Manufacturing Department. The Superintendent's attention may once more be directed to these irregularities and he be asked to strictly follow the directions already issued in the Government Order referred to above.

The following are among the other mor important defects noticed by the Comptroll

(1) Para B (3) of the Report Defects in the working of the Manufacturing Department - It is pointed out that the rules prescribed in the Jail Manual for the working of the Manufacturing Department have not been followed by the Superintendent. The Superintendent explains that certain pract cal difficulties come in the way of carrying out those rules. The Superintendent should be directed to observe the rules strictly for the working of the Manufacturing Department, and bring to notice any practical difficulties & seek for revised para B (5). Monetary transactions of the Subordinate Officers of the Jail with prisoners:-

prisoners:-

The attention of the Subordinate Officers of the Jail should be drawn to Rule 183 of the Mysore Jail Manual and they should be warned against having any monetary transactions with the prisoners in the Jail.

(E) Non-maintenance of records of persons and things entering and leaving Jail The Superintendent is requested to observe strictly the restrictions contained in Article 189 of the Mysore Jail Manual ~~for~~ in respect of ~~bringing in and taking out~~ articles that pass into or out of the Jail premises. He ~~is also requested~~ shall keep a proper record of ~~all details of~~ materials supplied by parties for the execution of their orders.

(F) Non-maintenance of regular acco by the work instructors for the raw mate It is ~~reported~~ stated that it is not possible f the Superintendent to maintain a register of ra materials received and utilized in the Manufacturing Department. The Comptrol suggests that in that event, the practic of the Store-keeper himself preparing th indent and issuing the raw materials sho be stopped. Government direct that her after the preparation of indents should entrusted to some official ~~to~~ other than Store-keeper in order to facilitate a counter-check over the quantities issued he Stores.

( G, H and I ) Shortages in (1) the aterials issued for manufacture -

manufacture -

(ii) Shortages and other defects in accounting for the store articles and raw materials in the process of manufacture - The Comptroller suggests that the shortag in finished products and raw materials amounting to Rs. 2068/- noticed in the audit report should be recovered from the Jail officials responsible therefor. Governmen however, ~~are of opinion that~~ consider that before passi final orders in the matter, ~~the proposals of the Inspector General of Prisons that~~ an officer of the status of an Assistant ~~Commissioner~~ Collector should reexamine the account with the special object of fixing the personal liabilities of the various Jail Officers concerned. The Comptroller is requested to take further necessary actio in the matter and make a report to Go

The Inspector General of Prisons is requested to favor Government with his opinion on the suggestion of the Comptrol to demand adequate security from all the Superintendents who handle store articles in the process of manufacture. It has been brought to notice that two items of finis ed articles of the value of Rs. 170-11-10 and Rs. 265-15-10 respectively were found missing during stock taking in the Jail and that they have not yet been traced. Superintendent, however, explains that nc articles were actually missing. The

The Inspector General of Prisons is requested to investigate the matter and report the result for the information of Government.

Omissions ~~have also been noticed~~ to enter in the Stock Register, the raw materials purchased for the Manufacturing Department. The Superintendent should be instructed to avoid such omissions in future and to enter the articles left out of this account and to raise the balance accordingly.

(M) Incorrect valuation of raw materials - It is reported that the raw materials have been valued at different rates to different persons and that no definite principle has been adopted in the valuation. The explanation furnished by the Superintendent in the matter is not satisfactory.

(N) Clothes manufactured in the Tailoring Shed not brought on the Store ledger - The value of items ~~1 and 2~~ noted in the margin which are not yet traced may be recovered from the officials responsible

Government also consider that it sh be a standing instruction that neither t Superintendent nor official employed in Jail should get any article manufactured for his personal use from the Jail Manufactory.

(O) Alteration of the rate once fi The rates once fixed according to the rul

rules of the Jail Manual should not be altered even by the Officer who fixes the without the sanction of the higher author ity.

(P) Heavy outstandings - The Comptr ler says that the rule about the recovery of the amount of credit sales in the Manufacturing Department is not being enforced with the result tha the outstandings are heavy. The attenti of the Superintendent should be drawn to 863 (4) of the Jail Manual and he may be directed to enforce this rule strictly in future.

(R) Employment of skilled labour in the Superintendent's quarters - It is reported that a prisoner was employed on skilled labour in the Superintendent's quarters from August to November 1928 for about 32 days contrary to Rule 380 (5) of the Jail Manual. The Inspector General of Prisons is requested to enquire into this matter and if it is a fact the Superintendent should be warned and a sum of Rs. 8/- for 32 days at 4 annas per day be recovered from him and credited to Govern

(S) Articles sent for inspection before valuation - No article should be allowed to go out of the Jail Gate before the value of the same is fixed.

Part 2 - Jail Works - (2) Tenders - The Comptroller suggests that whenever the lowest tender is not accepted the

the reasons therefor should be recorded in writing and the same made available for audit. This matter ~~will be~~ reserved for separate consideration.

Special audit - The Comptroller has complained that necessary facilities were not afforded by the Superintendent to the Auditor in the matter of the production o records and other references. The Inspector General of Prisons is requested to point out to the Superintendent the impropriety of the attitude taken by him in withholding references required for the audit and to direct that all papers required by Audit should be made available without delay or demur.

It is brought to notice ~~that~~ in the course of audit ~~that~~ That credit sales have been made out in the names of persons who did not visit the Jail on the dates noted. This state of affairs leads to the inference ~~is clearly due to~~ that the Superintendent is not exercising adequate supervision over credit sales. ~~The Superintendent~~ He should be informed that he will be held personally responsible for all credit sales. Government wish to observe that the Superintendent has to hold himself personally responsible for all credit sales.

It has also been pointed out that ~~another method adopted for misappropriating Government money is that of granting genuine receipts for payments tendered by parties and misappropriating the same by tearing off~~ money has been misappropriated by and the counterfoils of such

such receipts. Government agree with t Comptroller that such irregulaties could have been prevented if the Superintender had observed Rule 856 of the Mysore Jail Manual which required that he should sign the receipt and attest on the entry in the cash book of the Manufacturing Department simultaneously. His attenti should be drawn to this Rule.

A copy of the Special Audit Report should be furnished to the Superintenden ~~Bangalore Central Jail~~ ( if this has not been done already ) and he should be ask (1) to recover the amounts due to Govern ment from himself and the other official of the Jail as noted in the appended statement (vide Sl.No. ) on account of the loss caused by their neglect of duty and credit them to the Treasury,

(2) to adopt the following remedial measures suggested in (Section) 9 of the Report,

(3) to examine thoroughly the list of outstandings and report which of them ar real and realisable,

(4) to send to the Inspector General of Prisons a monthly statement similar to the half yearly statement prescribed in Rule 866, Mysore Jail Manual showing the progress of collection of all Jail dues including the amounts now ordered to be recovered from the several Jail officers and officials.

(5) to submit his own explanation and th

(6)

N. Venkatarao 1150-3-4
Supdt. 53-13-0
Storekeeper 178-12-2
1382-12-6

(c) (i) Recovery of all the dues by the Chief Jailor
(ii) Jail articles not to leave the gate without a pass signed by the Chief Jailor
(iii) Discontinuance of the grant of temporary receipts
(iv) Maintenance of regular account of bill books and receipt books received and used up.
(v) Daily inspection of the gate passes by the Superintendent or the Chief Jailor
(vi) Maintenance of separate bill books for cash and credit printed in bold type
(vii) Periodical verification of the Inspection Register
(viii) Test check of the gate passes with the entries made in the cash or credit bill registers,
ix) Periodical and timely counting of store balances and preparing counted lists and their verification with the ledgers posted p to date.

that of the Chief Jailor for the several defects noticed in the special report particularly as regards (a) recklessness in giving credit (b) laxity in recovering dues (c) failure to watch that amounts for which receipts are granted are brought to account and (d) complete lack of control over gate passes.

With regard to transactions relating to the period when Mr. C. Machiah was Superintendent of the Jail, the Inspector General of Prisons is requested to obtain his remarks and forward the same to Government ~~along~~ with the explanation of Mr. Siddaramappa and the Chief Jailor.

Separate orders will issue on the suggestion of the Comptroller to recover outstandings to the extent of Rs. 1000/- due from ~~pensioned~~ retired officers from their pensions.

Chief Secretary to Government

P.H.

To

The Inspector General of Prisons,

The Comptroller to Government

~~through the~~ Financial Secretari

G3892/C/1 & 9.10.30

-28-10

To

The Inspector General of Prisons.

Sir,

In continuation of Government Order No. dated

I am directed to send herewith a copy of remarks made by you on the remedies sugge by the Comptroller to prevent shortages a waste in Jail, Bangalore and to request you to communicate t same to the Superintendent, Bangalore Central Jail for information and future guidance.

I have etc.,

Chief Secretary to Government.

P.H.

request you to Kindly communicate the extract remarks made by you in your U.O. note & 31.5.30 (Copy en. closed) to the Superd. Cent. Jail.

Copy remarks on the [illegible]
[illegible] on the remarks suggests that
the Comptr to prevail [illegible]

"A correct account for timber sawn and used
be maintained if the cut pieces are receipted ba
in the store accounts in terms of cubical conten
or running feet and the issues also are from tim
to time posted accordingly.

" The rules prescribed in Articles 842-850 of
the Jail Manual to regularise the receipts into
supplies from the stores should be strictly obse
ed. The Superintendent urges that there is
practical difficulties because the Mestris are n
competent to maintain the trifoil indents. If
they cannot do so they must make room for men wh
can. The personal scrutiny enjoined by the rul
on the Store-keeper, the Jailor and lastly on th
Superintendent himself is not exercised. Now t
is a matter in which no amount of amendment of o
ddition to existing rules can supply the defect
The Superintendent appears to allow himself to
ppalled at the need for so much attention to
etail every day in connection with the manageme
f the stores. There must be more earnestness
o get things on hand and to systematise the dai
rocedure so as to conform with the rules. If
ortion of the rules is difficult to work the
uperintendent should have it modified. He can
ave no excuse for ignoring them altogether. T
emark also applies to the similar laxity in pro
ure which rendered it possible for a defalcatio
o be committed."

" The Comptroller is of opinion that the Stor
epartment is undermanned and that this in a way
ccounts for the incompleteness of the stores
ccounts.---A clerk has recently been added to t
tores Establishment of the Jail."

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS

THE MAHARAJA OF MYSORE.

——:O:——

R e a d ; -

Correspondence ending with U.O. No. 495 dated the 2nd April 1930 from the Comptroller to Government forwarding with his further remarks the audit report on the accounts of the Bangalore Central Jail for the period from January 1927 to September 1928.

2. Letter No. L.A.D. 691 dated the 28th March 1930 from the Comptroller forwarding the Special Audit Report of the Bangalore Central Jail for the period from July 1926 to June 1929.

3. Correspondence ending with U.O. No. C. 496-42 dated the 2nd June 1930 from the Inspector General of Prisons in Mysore forwarding the explanation of the Superintendent, Central Jail for the several irregularities noticed in the Audit Reports with his own observations thereon.

Order thereon No.

Dated, Bangalore, September 1930.

Government have perused the audit reports of the Comptroller and the replies of the Inspector General of Prisons and are pleased to issue the following orders:-

The first audit report forwarded by the Comptroller discloses a large number of irregularities in the maintenance of accounts in the Central Jail. Government regret to note that in spite of the instructions contained in the Government Order No. G. 10872-3/Pris. 39-27-4 dated the

the 9th March 1928 accounts have not been ~~put up~~ maintaine in the Central Jail in accordance with the suggestions of the Comptroller. It is reported that the utilisation of Jail receipts for Jail expenditure is still being continued in spite of strict instructions to the contrary, and that no regular accounts have been maintained for the sawn timber received and used in the Manufacturing Department. The Superintendent's attention may once more be directed to these irregularities and he should be asked to strictly follow the directions already issued in the Government Order referred to above.

The following are among the other more important defects noticed by the Comptroller:-

(1) para B (3) of the Report. Defects in the working o the Manufacturing Department - It is pointed out that the rules prescribed in the Jail Manual for the working of the Manufacturing Department have not been followed by the Superintendent. The Superintendent explains that certain practical difficulties come in the way of carrying out the rules. The Superintendent should be directed to strictly observe the rules for the working of the Manufacturing Department and bring to notice of higher authorities any practical difficulties and seek for remedy.

para B (5) Monetary transactions of the Subordinate Officers of the Jail with prisoners:-

The attention of the Subordinate Officers of the Jail should be drawn to Rule 183 of the Mysore Jail Manual and they should be warned against having any monetary transactions with the prisoners in the Jail.

(6) Non-maintenance of records of persons and things entering and leaving Jail - The Superintendent is requeste to observe strictly the restrictions contained in Article 189 of the Mysore Jail Manual in respect of articles that

that pass into or out of the Jail premises. He should also keep a proper record of materials supplied by parties for the execution of their orders.

(E) Non-maintenance of re ular accounts by the work instructors for the raw materials - It is stated that it is not possible for the Mestris to maintain a register of raw materials received and utilised in the Manufacturing Department. The Comptroller suggests that in that event, the practice of the Store-keeper himself preparing the indent and issuing the raw materials should be stopped. Government direct that hereafter the preparation of indent should be entrusted to some official other than the Store-keeper in order to facilitate a counter-check over the quantities issued from the Stores.

(G.H.and I) Shortages in (i) the raw materials issued for manufacture -

and (ii) Shortages and other defects in accounting fo the store articles and raw materials in the process of manufacture - The Comptroller suggests that the shortages in finished products and raw materials amounting to Rs. 2068/- noticed in the audit report should be recovered from the Jail officials responsible therefor. Government, however, consider that before passing final orders in the matter, an officer of the status of an Assistant Comptroll should re-examine the accounts with the special object of fixing the personal liabilities of the various Jail Office concerned. The Comptroller is requested to take further necessary action in the matter and make a report to Govern ment.

The Inspector General of Prisons is requested to fave Government with his opinion on the suggestion of the Comptroller to demand adequate security from all the Maist who handle store articles in the process of manufacture.

It has been brought to notice that two items of finis

finished articles of the value of Rs. 170-11-10 and Rs. 265-15-10 respectively were found missing during stock taking in the Jail and that they have not yet been traced. The Superintendent, however, explains that no articles were actually missing. The Inspector General of Prisons is requested to investigate the matter and report the result for the information of Government.

Omissions to enter in the Stock Register the raw materials purchased for the Manufacturing Department have been noticed. The Superintendent should be instructed to avoid such omissions in future and to enter the articles left out of this account and to raise the balance accordingly.

(M) Income and valuation of raw Materials - It is reported that the raw materials have been valued at different rates to different persons and that no definite principle has been adopted in the valuation. The explanation furnished by the Superintendent in the matter is not satisfactory.

(N) Clothes manufactured in the Tailoring Shed not brought on the Store ledgers - The value of items noted in the margin which are not yet traced may be recovered from the officials responsible.

Government also consider that it should be a standing instruction that neither the Superintendent nor an official employed in the Jail should get any article manufactur for his personal use from the Jail Manufactory.

(P) Heavy outstandings - The Comptroller says the rule about the recovery of the amount of credit sales

| Issue. | Quantity returned. | Balance to be accounted for. |
|---|---|---|
| 1) 544 of 27 | 22 yds. 1 drill coat for alteration. | 22 Yds. 1 drill coat. |
| 2) 600 of 27 | 70 yards. | 31 yards. |
| | 15 shirts at 3 Yds each | |

in the Manufacturing Department in 3 monthly instalments is not being enforced with the result that the outstandings are heavy. The attention of the Superintendent should be drawn to Rule 863 (4) of the Jail Manual and he may be directed to enforce this rule strictly in future.

(R) Employment of skilled labour in the Superintendent's Quarters - It is reported that a prisoner was employed on skilled labour in the Superintendent's quarters from August to November 1928 for about 32 days contrary to Rule 380 (5) of the Jail Manual. The Superintendent should be told to see that such irregularities are not repeated.

(S) Articles sent for inspection before valuation - No article should be allowed to go out of the Jail Gate before the value of the same is fixed.

Part 2 - Jail works - (2) Tenders - The Comptroller suggests that whenever the lowest tender is not accepted the reasons therefor should be recorded in writing and the same made available for audit. This matter is reserved for separate consideration.

Special audit - The Comptroller has complained that necessary facilities were ~~date~~ not afforded by the Superintendent to the Auditor in the matter of the production of records and other references. The Inspector General of Prisons is requested to point out to the Superintendent the impropriety of the attitude taken by him in withholding references required for the audit and to direct that all papers ~~received~~ required by audit should be made available without delay or demur

It is brought to notice in the course of audit that credit sales have been made out in the names of persons who did not visit the Jail on the dates noted. This state

state of affairs leads to the inference that the Superintendent is not exercising adequate supervision over credit sales. He should be informed that he will be held personally responsible for all credit sales.

It has also been pointed out that payments made by the parties for which receipts have been passed have been misappropriated and the counterfoils of such receipts torn off. Government agree with the Comptroller that such irregularities could have been prevented if the Superintendent had observed Rule 856 of the Mysore Jail Manual which requires that he should sign the receipt and attest the entry in the cash book of the Manufacturing Department simultaneously. His attention should be drawn to this rule.

A copy of the Special Audit Report should be furnished to the Superintendent, ( if this has not been ~~already~~ done already ) and he should be asked (1) to recover the amount due to Government from himself and the other officials of the Jail as noted in the margin vide statement on account of the loss caused by their neglect of duty and credit them to the Treasury,

(2) to adopt the remedial measures suggested in paragraph 9 of the Audit Report,

(3) to examine thoroughly the list of outstandings and report which of them are real and realisable,

(4) to send to the Inspector General of Prisons a monthly statement similar to the half yearly statement prescribed in Rule 866 of the Mysore Jail Manual showing the progress of collection of all Jail dues including the amounts now ordered to be recovered from the several Jail officers and officials,

(5) to submit his own explanation and that of the

the Chief Jailor for the several defects noticed in t
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Separate orders will issue on the suggestion of
Comptroller to recover outstandings to the extent of
Rs. 1000/- due from retired officers from their pensi

A. Devadas

for Chief Secretary to Governme

P.H.

The Inspector General of Prisons in Mysore,
The Comptroller to Government.

statement showing the amounts due from Jail officials as per Special Audit Report.

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| | | | |
|---|---|---|---|
| Superintendent. | ... | Rs. | 53-13-0 |
| Store-keeper. | ... | " | 178-12-2 |
| N. Venkata Rao | ... | " | 1150- 3-4 |
| | Total Rs. | | 1382-12-6 |